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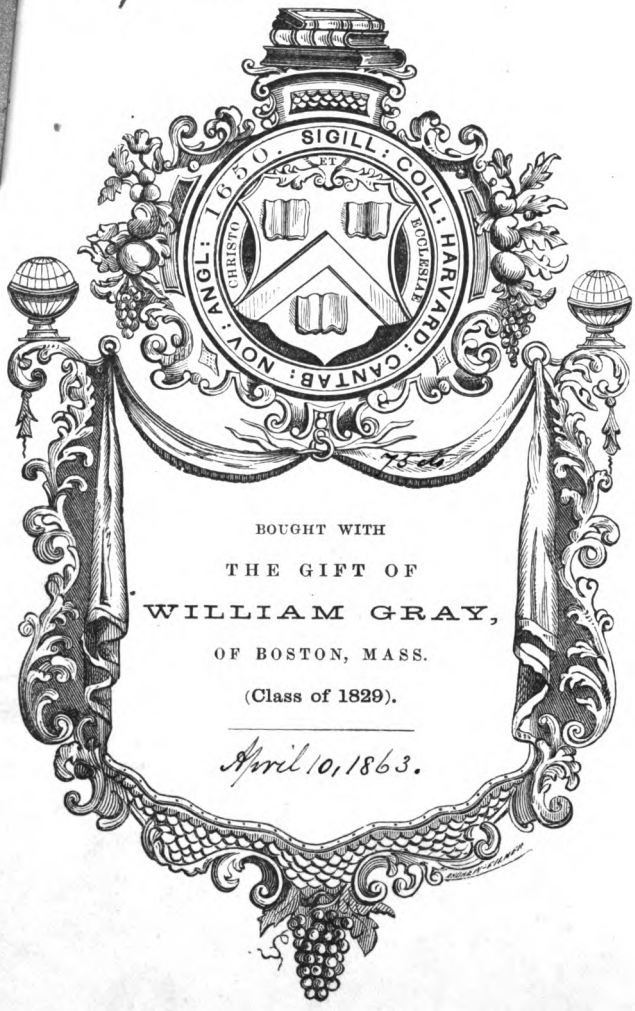

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THE

UNITED STATES

CUSTOMS GUIDE;

BEING

A COMPILATION OF THE LAWS

RELATING TO THE REGISTRY, ENROLLMENT, AND LICENSING OF VESSELS; ENTRY AND CLEARANCE IN THE FOREIGN AND COASTING TRADE; NAVIGATION; COMMERCIAL INTERCOURSE; SEAMEN IN THE MERCHANT SERVICE;

THE ENTRY OF MERCHANDISE

FOR CONSUMPTION AND FOR WAREHOUSING;

WITH

A TABLE OF DUTIES PAYABLE,

ARRANGED ALPHABETICALLY AND IN ACCORDANCE WITH THE LATEST DECISIONS; THE CARRIAGE OF PASSENGERS; THE FRONTIER TRADE; OFFENSES AGAINST THE REVENUE; REMISSION OF FINES, PENALTIES, FORFEITURES, &c.;

WITH COPIOUS EXTRACTS FROM THE REGULATIONS OF THE TREASURY DEPARTMENT.

TO WHICH ARE ADDED

A SCHEDULE OF FEES PAYABLE AT THE CUSTOM HOUSES, AND TABLES OF FOREIGN WEIGHTS, MEASURES, AND MONEYS REDUCED TO FEDERAL STANDARDS.

BY R. S. S. ANDROS,

LATE DEPUTY COLLECTOR OF THE CUSTOMS, BOSTON.

BOSTON:

PUBLISHED BY T. R. MARVIN.

NEW YORK: D. APPLETON & CO.

1859.

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1863. April 10

Entered, according to Act of Congress, in the year 1859, by
T. R. MARVIN,
In the Clerk's Office of the District Court of the District of Massachusetts.

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COLLECTION DISTRICTS

IN THE UNITED STATES, WITH THE

PORTS OF ENTRY AND NAMES OF COLLECTORS.

STATE OF MAINE.

District of *Passamaquoddy*,	Port of Entry, *Eastport*, Collector, ROBERT BURNS.
District of *Machias*,	Port of Entry, *Machias*, Collector, A. F. PARLIN.
District of *Frenchman's Bay*,	Port of Entry, *Ellsworth*, Collector, THOMAS D. JONES.
District of *Penobscot*,	Port of Entry, *Castine*, Collector, JOHN R. REDMAN.
District of *Waldoboro'*,	Port of Entry, *Waldoboro'*, Collector, JOHN H. KENNEDY.
District of *Wiscasset*,	Port of Entry, *Wiscasset*, Collector, THOS. CUNNINGHAM.
District of *Bath*,	Port of Entry, *Bath*, Collector, JOSEPH BERRY.
Dist. of *Portland & Falmouth*,	Port of Entry, *Portland*, Collector, MOSES MACDONALD.
District of *Saco*,	Port of Entry, *Saco*, Collector, A. A. HANSCOM.
District of *Kennebunk*,	Port of Entry, *Kennebunk*, Collector, JOHN COUSENS.
District of *York*,	Port of Entry, *York*, Collector, LUTHER JENKINS.
District of *Belfast*,	Port of Entry, *Belfast*, Collector, J. G. DICKERSON.
District of *Bangor*,	Port of Entry, *Bangor*, Collector, DUDLEY F. LEAVITT.

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STATE OF NEW HAMPSHIRE.

District of *Portsmouth*, ... { Port of Entry, *Portsmouth*, Collector, AUGUSTUS JENKINS.

STATE OF VERMONT.

District of *Vermont*, ... { Port of Entry, *Burlington*, Collector, ISAAC B. BOWDISH.

STATE OF MASSACHUSETTS.

District of *Newburyport*, . . . { Port of Entry, *Newburyport*, Collector, JAMES BLOOD.

District of *Gloucester*, ... { Port of Entry, *Gloucester*, Collector, GORHAM BABSON.

District of *Salem & Beverly*, . { Port of Entry, *Salem*, Collector, WILLIAM B. PIKE.

District of *Marblehead*, ... { Port of Entry, *Marblehead*, Collector, WILLIAM BARTOLL.

Dist. of *Boston & Charlestown* { Port of Entry, *Boston*, Collector, ARTHUR W. AUSTIN.

District of *Plymouth*, ... { Port of Entry, *Plymouth*, Collector, WAIT WADSWORTH.

District of *Fall River*, ... { Port of Entry, *Fall River*, Collector, PHINEAS W. LELAND.

District of *Barnstable*, ... { Port of Entry, *Barnstable*, Collector, S. B. PHINNEY.

District of *New Bedford*, . . . { Port of Entry, *New Bedford*, Collector, C. B. H. FESSENDEN.

District of *Edgartown*, ... { Port of Entry, *Edgartown*, Collector, CONSTANT NORTON.

District of *Nantucket*, ... { Port of Entry, *Nantucket*, Collector, EBEN W. ALLEN.

STATE OF RHODE ISLAND.

District of *Providence*, ... { Port of Entry, *Providence*, Collector, JAMES A. ABORN.

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District of *Bristol & Warren*, { Port of Entry, *Bristol*, Collector, GEORGE H. REYNOLDS.

District of *Newport*, ... { Port of Entry, *Newport*, Collector, GILBERT CHASE.

STATE OF CONNECTICUT.

District of *Middletown*, ... { Port of Entry, *Middletown*, Collector, PATRICK FAGAN.

District of *New London*, . . . { Port of Entry, *New London*, Collector, JOHN P. C. MATHER.

District of *New Haven*, ... { Port of Entry, *New Haven*, Collector, MINOT A. OSBORN.

District of *Fairfield*, ... { Port of Entry, *Bridgeport*, Collector, W. S. POMROY.

District of *Stonington*, ... { Port of Entry, *Stonington*, Collector, B. F. STATES.

STATE OF NEW YORK.

District of *Sackett's Harbor*, . { Port of Entry, *Sackett's Harbor*, Collector, WM. HOWLAND.

District of *Genesee*, ... { Port of Entry, *Rochester*, Collector, PLINY M. BROMLEY.

District of *Oswego*, ... { Port of Entry, *Oswego*, Collector, ORVILLE ROBINSON.

District of *Niagara*, ... { Port of Entry, *Lewiston*, Collector, GEORGE P. EDDY.

District of *Buffalo Creek*, . . . { Port of Entry, *Buffalo*, Collector, WARREN BRYANT.

District of *Oswegatchie*, ... { Port of Entry, *Ogdensburgh*, Collector, HORACE MOODY.

District of *Sag Harbor*, ... { Port of Entry, *Sag Harbor*, Collector, JASON M. TERBELL.

Dist. of the *City of New York*, { Port of Entry, *New York*, Collector, AUGUSTUS SCHELL.

District of *Champlain*, ... { Port of Entry, *Plattsburgh*, Collector, HENRY B. SMITH.

District of *Cape Vincent*, . . . { Port of Entry, *Cape Vincent*, Collector, T. PEUGNET.

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District of *Dunkirk*, ... { Port of Entry, *Dunkirk*, Collector, OSCAR F. DICKINSON.

STATE OF NEW JERSEY.

District of *Perth Amboy*, . . . { Port of Entry, *Perth Amboy*, Collector, AMOS ROBINS.

District of *Bridgetown*, ... { Port of Entry, *Bridgetown*, Collector, WILLIAM S. BOWEN.

District of *Burlington*, ... { Port of Entry, *Lamberton*, Collector, HENRY J. ASHMORE.

District of *Great Egg Harbor*, { Port of Entry, *Bargaintown*, Collector, THOMAS D. WINNER.

District of *Little Egg Harbor*, { Port of Entry, *Tuckerton*, Collector, ISAAC S. JENNINGS.

District of *Newark*, ... { Port of Entry, *Newark*, Collector, EDWARD T. HILLYER.

STATE OF PENNSYLVANIA.

District of *Philadelphia*, . . . { Port of Entry, *Philadelphia*, Collector, JOSEPH B. BAKER.

District of *Presque Isle*, . . . { Port of Entry, *Erie*, Collector, JOHN BRAWLEY.

* Port of *Pittsburg*,[1] . . . . . Surveyor, JAMES A. GIBSON.

[1] By an act passed Feb. 13, 1807, all the shores and waters of the River Ohio, and of the several rivers and creeks emptying into the same, and also all the shores and waters of the rivers which empty into the River Mississippi, or any of its branches, were annexed to and made part of the district of Mississippi. By an Act passed March 2, 1831, Pittsburg, in Pennsylvania, Cincinnati, in Ohio, Louisville, in Kentucky, St. Louis, in Missouri, Nashville, in Tennessee, and Natchez, in Mississippi, were constituted ports of importation for foreign merchandise under special regulations, and the President was authorized to appoint surveyors to reside thereat. By subsequent legislation, the provisions of this Act have been extended to Columbus, in Kentucky; Shreveport, in Louisiana; Memphis, Chatanooga, and Knoxville, in Tennessee; Paducah and Hickman, in Kentucky; Hannibal, in Missouri; Cairo, Alton, Quincy, Peoria, and Galena, in Illinois; Evansville, Jeffersonville, and New Albany, in Indiana; Burlington, Dubuque, and Keokuk, in Iowa; Palatka and Bayport, in Florida; and Selma and Tuscumbia, in Alabama. The act referred to, and the regulations under it, will be found in the chapter relating to the Entry of Merchandise Inward. The ports entitled to the privileges of this act are designated in the table thus, *.

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STATE OF DELAWARE.

District of *Delaware*, ... { Port of Entry, *Wilmington*, Collector, JESSE SHARPE.

STATE OF MARYLAND.

District of *Baltimore*, ... { Port of Entry, *Baltimore*, Collector, JOHN T. MASON.

District of *Annapolis*, ... { Port of Entry, *Annapolis*, Collector, J. T. HAMMOND.

District of *Oxford*, ... { Port of Entry, *Oxford*, Collector, TENCH TILGHMAN.

District of *Vienna*, ... { Port of Entry, *Vienna*, Collector, WILLIAM S. JACKSON.

DISTRICT OF COLUMBIA.

District of *Georgetown*, ... { Port of Entry, *Georgetown*, Collector, HENRY C. MATTHEWS.

STATE OF VIRGINIA.

District of *Richmond*, ... { Port of Entry, *Richmond*, Collector, W. M. HARRISON.

Dist. of *Norfolk & Portsmouth*, { Port of Entry, *Norfolk*, Collector, JESSE J. SIMKINS.

District of *Tappahannock*, . . { Port of Entry, *Tappahannock*, Collector, GEO. T. WRIGHT.

District of *Cherrystone*, ... { Port of Entry, *Eastville*, Collector, JOHN S. PARKER.

District of *Yorktown*, ... { Port of Entry, *Yorktown*, Collector, WM. H. CURTIS, Jr.

District of *Petersburg*, ... { Port of Entry, *Petersburg*, Collector, TIMOTHY RIVES.

District of *Alexandria*, ... { Port of Entry, *Alexandria*, Collector, EDWARD S. HOUGH.

* Port of *Wheeling*, ... Surveyor, A. J. PANNELL.

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STATE OF NORTH CAROLINA.

District of *Camden*, ...	Port of Entry, *Elizabeth City*, Collector, L. D. STARKE.
District of *Edenton*, ...	Port of Entry, *Edenton*, Collector, E. WRIGHT.
District of *Plymouth*, ...	Port of Entry, *Plymouth*, Collector, JOSEPH RAMSEY.
District of *Washington*, ...	Port of Entry, *Washington*, Collector, H. F. HANCOCK.
District of *Newbern*, ...	Port of Entry, *Newbern*, Collector, WM. G. SINGLETON.
District of *Ocracocke*, ...	Port of Entry, *Ocracocke*, Collector, OLIVER S. DEWEY.
District of *Beaufort*, ...	Port of Entry, *Beaufort*, Collector, JAMES E. GIBBLE.
District of *Wilmington*, ...	Port of Entry, *Wilmington*, Collector, JAMES T. MILLER.

STATE OF SOUTH CAROLINA.

District of *Charleston*, ...	Port of Entry, *Charleston*, Collector, WILLIAM F. COLCOCK.
District of *Georgetown*, ...	Port of Entry, *Georgetown*, Collector, JOHN N. MERRIMAN.
District of *Beaufort*, ...	Port of Entry, *Beaufort*, Collector, BENJ. R. BYTHEWOOD.

STATE OF GEORGIA.

District of *Savannah*, ...	Port of Entry, *Savannah*, Collector, JOHN BOSTON.
District of *St. Mary's*, ...	Port of Entry, *St. Mary's*, Collector, J. A. BARATTE.
District of *Brunswick*, ...	Port of Entry, *Darien*, Collector, WOODFORD MABRY.

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STATE OF ALABAMA.

District of *Mobile*, ...	Port of Entry, *Mobile*, Collector, THADDEUS SANFORD.
* Port of *Selma*, ...	Surveyor, J. HARALSON.
* Port of *Tuscumbia*, ...	Surveyor, JAMES W. RHEA.

STATE OF MISSISSIPPI.

District of *Pearl River*, ...	Port of Entry, *Shieldsboro'*, Collector, ROBERT EAGER.
District of *Natchez*,[1]	Port of Entry, *Natchez*, Collector, JOHN HUNTER.
District of *Vicksburg*,[2]	Port of Entry, *Vicksburg*, Collector, WM. D. ROY.

STATE OF FLORIDA.

District of *Pensacola*, ...	Port of Entry, *Pensacola*, Collector, JOSEPH SIERRA.
District of *St. Augustine*, . . .	Port of Entry, *St. Augustine*, Collector, PAUL ARNAU.
District of *Key West*, ...	Port of Entry, *Key West*, Collector, J. P. BALDWIN.
District of *St. Mark's*, ...	Port of Entry, *St. Mark's*, Collector, ALONZO B. NOYES.
* Port of *Bayport*,[3]	Surveyor, A. J. DECATUR.
District of *St. John's*, ...	Port of Entry, *Jacksonville*, Collector, THOMAS LEDWITH.

[1] By an act passed June 30, 1834, all the ports, harbors, shores, and waters of the Mississippi River, within the State of Mississippi, were constituted a collection district by the name of the *Natchez District*, and a port of entry established at Natchez. Vessels bound to the port of Natchez from any foreign port, are required, under a penalty of five hundred dollars for neglect, to stop and report their arrival at the port of New Orleans, and receive on board a custom-house officer, who shall take possession of all the papers relating to the cargo on board, and deliver the same to the Collector of the port of Natchez, immediately after arrival at that port.

[2] By an act passed July 7, 1838, another district was established within the State of Mississippi, under the name of the *Vicksburg District*, Vicksburg being the port of entry. Vessels bound to this port are subject to all the regulations prescribed in respect to the port of Natchez by the act of 1834.

[3] Attached to District of St. Mark's.

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* Port of *Palatka*,[1] . . . . . Surveyor, ROBERT R. REID.

District of *Apalachicola*, . . . { Port of Entry, *Apalachicola*, Collector, ROBERT J. FLOYD.

District of *Fernandina*, ... { Port of Entry, *Fernandina*, Collector, FELIX LIVINGSTON.

STATE OF LOUISIANA.

District of *Mississippi*, ... { Port of Entry, *New Orleans*, Collector, F. H. HATCH.

District of *Teche*, ... { Port of Entry, *Franklin*, Collector, R. N. MCMILLAN.

STATE OF TEXAS.

District of *Texas*, ... { Port of Entry, *Galveston*, Collector, HAMILTON STEWART.

District of *Saluria*, ... { Port of Entry, *La Salle*, Collector, DARWIN M. STAPH.

Dist. of *Brazos de Santiago*, . { Port of Entry, *Point Isabel*, Collector, K. L. HARLALSON.

District of *Paso del Norte*, *Texas* and *New Mexico*, { Port of Entry, *Las Cruzces, N. M.* Collector, SAMUEL J. JONES.

STATE OF OHIO.

District of *Miami*, ... { Port of Entry, *Toledo*, Collector, DENNIS COGHLIN.

District of *Sandusky*, ... { Port of Entry, *Sandusky*, Collector, GEO. S. PATTERSON.

District of *Cuyahoga*, ... { Port of Entry, *Cleveland*, Collector, ROBERT PARKS.

* Port of *Cincinnati*, ... Surveyor, T. J. SHERLOCK.

STATE OF MICHIGAN.

District of *Detroit*, ... { Port of Entry, *Detroit*, Collector, MICHAEL SHOEMAKER.

District of *Michillimackinac*, . { Port of Entry, *Michillimackinac*, Collector, JACOB A. T. WENDELL.

[1] Attached to District of St. John's.

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STATE OF ILLINOIS.

District of *Chicago*, ...	Port of Entry, *Chicago*, Collector, B. F. STROTHER.
* Port of *Galena*, ...	Surveyor, DANIEL WANN.
* Port of *Alton*, ...	Surveyor, B. L. DORSEY.
* Port of *Quincy*, ...	Surveyor, THOMAS BONNESON.
* Port of *Cairo*, ...	Surveyor, L. L. LIGHTNER.

STATE OF WISCONSIN.

District of *Milwaukie*, ...	Port of Entry, *Milwaukie*, Collector, MORITZ SCHOEFFLER.

STATE OF KENTUCKY.

* Port of *Louisville*, ...	Surveyor, W. N. HALDERMAN.
* Port of *Paducah*, ...	Surveyor, WILLIAM NOLEN.
* Port of *Columbus*, ...	Surveyor, WM. J. WALKER.
* Port of *Hickman*, ...	Surveyor, WM. G. ROULHAC.

STATE OF TENNESSEE.

* Port of *Nashville*, ...	Surveyor, JESSE THOMAS.
* Port of *Memphis*, ...	Surveyor, HENRY T. HURLBURT.
* Port of *Knoxville*, ...	Surveyor, JOHN MCMULLEN.
* Port of *Chattanooga*, ...	Surveyor, H. F. COOPER.

STATE OF MISSOURI.

* Port of *St. Louis*, ...	Surveyor, WM. A. LINN.
* Port of *Hannibal*, ...	Surveyor, A. W. LAMB.

STATE OF INDIANA.

* Port of *Evansville*, ...	Surveyor, CHARLES DENBY.
* Port of *New Albany*, ...	Surveyor, JOHN B. NORMAN.
* Port of *Jeffersonville*, ...	Surveyor, F. R. LEWIS.

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STATE OF IOWA.

* Port of *Burlington*, ... Surveyor, PHILIP HARVEY.
* Port of *Dubuque*, ... Surveyor, EDWARD SPOTTSWOOD.
* Port of *Keokuk*, ... Surveyor, WM. STOTTS.

STATE OF CALIFORNIA.

District of *Sacramento*, ... { Port of Entry, *Sacramento City*, Collector, THOS. W. SUTHERLAND.
District of *Monterey*, ... { Port of Entry, *Monterey*, Collector, JAMES A. WATSON.
District of *Sonora*, ... { Port of Entry, *Benicia*, Collector, TIMOTHY B. STORER.
District of *San Joaquin*, . . . { Port of Entry, *Stockton*, Collector, ANDREW LESTER.
District of *San Diego*, ... { Port of Entry, *San Diego*, Collector, JOSE M. COVARRUBIAS.
District of *San Pedro*, ... { Port of Entry, *San Pedro*, Collector, JOHN G. DOWNEY.
District of *San Francisco*, . . { Port of Entry, *San Francisco*, Collector, B. F. WASHINGTON.

STATE OF MINNESOTA.

District of *Minnesota*, ... { Port of Entry, *Pembina*, Collector, JAMES MCFETRIDGE.

OREGON TERRITORY.

District of *Oregon*, ... { Port of Entry, *Astoria*, Collector, JOHN ADAIR.
District of *Port Orford*, ... { Port of Entry, *Port Orford*, Collector, ROBERT W. DUNBAR.
District of *Cape Perpetua*, . . { Port of Entry, *Gardiner*, Collector, BARCLAY J. BURNS.

WASHINGTON TERRITORY.

District of *Puget's Sound*, . . { Port of Entry, *Port Townsend*, Collector, MORRIS H. FROST.

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STEAMBOAT INSPECTORS,

UNDER ACT OF AUGUST 30, 1852.

SUPERVISING INSPECTORS.

No. of District.	*Names of Inspectors.*	*Where located.*
First District,	WILLIAM BURNETT,	Boston, Mass.
Second District,	CHARLES W. COPELAND	New York, N. Y.
Third District,	JOHN S. BROWN,	Baltimore, Md.
Fourth District,	O. A. PITFIELD,	New Orleans, La.
Fifth District,	CHARLES ROSS,	Cincinnati, O.
Sixth District,	JOHN SHALLCROSS,	Louisville, Ky.
Seventh District,	BENJAMIN CRAWFORD,	Pittsburg, Pa.
Eighth District,	ISAAC LEWIS,	Monroe, Mich.
Ninth District,	AUGUSTUS WALKER,	Buffalo, N. Y.

LOCAL INSPECTORS OF HULLS.

First District,	JOSEPH W. DYER,	Portland, Me.
" "	ANDREW BURNHAM,	Boston, Mass.
" "	CALVIN LESTER,	New London, Ct.
Second District,	JOHN M. WEEKS,	New York, N. Y.
" "	SAMUEL VAUGHAN,	Philadelphia, Pa.
Third District.	JOHN T. FARLOW,	Baltimore, Md.
" "	WILLIAM H. HUNTER,	Norfolk, Va.
" "	EDWARD CHANDLER,	Charleston, S. C.
" "	LUKE CHRISTIE,	Savannah, Ga.
Fourth District,	JOHN O. MCLEAN,	New Orleans, La.
" "	HENRY F. TOULMIN,	Mobile, Ala.
" "	HEZEKIAH WILSON,	Galveston, Tex.
" "	JOHN C. HOYT,	San Francisco, Cal.
Fifth District,	HENRY SINGLETON,	St. Louis, Mo.

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No. of District.	*Names of Inspectors.*	*Where located.*
Sixth District,	JOSEPH SWAGER,	Louisville, Ky.
" "	HENRY H. HARRISON,	Nashville, Tenn.
Seventh District,	REDMAN J. GRACE,	Pittsburg, Pa.
" "	THOMAS J. GARDEN,	Wheeling, Va.
" "	THOMAS J. HALDERMAN,	Cincinnati, O.
Eighth District,	REDMOND PRENDERILLE,	Chicago, Ill.
" "	GEORGE W. STRONG,	Detroit, Mich.
Ninth District,	CHARLES REEVES,	Buffalo, N. Y.
" "	BENJAMIN A. STANNARD,	Cleveland, O.
" "	JOHN E. LEE,	Oswego, N. Y.
" "	LEVATER S. WHITE,	Burlington, Vt.

LOCAL INSPECTORS OF BOILERS.

First District,	JOHN SPARROW,	Portland, Me.
" "	INCREASE S. HILL,	Boston, Mass.
" "	CHARLES M. DABOLL,	New London, Ct.
Second District.	H. B. REMMICK,	New York, N. Y.
" "	THOMAS MURPHY,	Philadelphia, Pa.
Third District,	JAMES CURRAN,	Baltimore, Md.
" "	GANET B. DAVIS,	Norfolk, Va.
" "	E. H. HEWES,	Charleston, S. C.
" "	WILLIAM HINE,	Savannah, Ga.
Fourth District,	JOHN MARSH,	New Orleans, La.
" "	JAMES B. OLLIS,	Mobile, Ala.
" "	CHARLES GILMORE,	San Francisco, Cal
Fifth District,	JAMES H. MCCORD,	St. Louis, Mo.
Sixth District,	REUBEN DAWSON,	Louisville, Ky.
" "	JOHN WILSON,	Nashville, Tenn.
Seventh District,	THOMAS SNOWDEN,	Pittsburg, Pa.
" "	A. M. PHILIPS,	Wheeling, Va.
" "	JAMES P. GUTHRIE,	Cincinnati, O.
Eighth District,	THOMAS C. JAMES,	Chicago, Ill.
" "	WILLIAM F. CHITTENDEN,	Detroit, Mich.
Ninth District,	THOMAS TRUEMAN,	Buffalo, N. Y.
" "	T. R. DEFOREST,	Cleveland, O.
" "	W. T. BARNES,	Oswego, N. Y.
" "	ELIJAH ROOT,	Burlington, Vt.

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REGISTRY OF SHIPS AND VESSELS.

Act of December 31, 1792.

§ 1. *What vessels shall be deemed vessels of the United States.* — Ships or vessels which shall have been registered, and those which shall be registered pursuant to this act, and no other, (except such as shall be duly qualified, according to law, for carrying on the coasting trade and fisheries,[1] or one of them,) shall be denominated and deemed ships or vessels of the United States, entitled to the benefits and privileges appertaining to such ships or vessels: *Provided*, That they shall not continue to enjoy the same longer than they shall continue to be wholly owned, and to be commanded by, a citizen or citizens of the said States.

§ 2. *What vessels are entitled to be registered.* — Ships or vessels built within the United States, and belonging wholly to a citizen or citizens thereof, and ships or vessels which may hereafter be captured in war, by such citizen or citizens, and lawfully condemned as prize, or which have been, or may be, adjudged to be forfeited for a breach of the laws of the United States, being wholly owned by a citizen or citizens thereof, and no other,[2] may be registered as hereinafter directed: *Provided*, That no such ship or vessel shall be entitled to be so registered, or, if registered, to the benefits thereof, if owned in

[1] This exception has reference to the cod and mackerel fisheries — registers now being lawful papers for vessels engaged in the whale fishery.

Act of April 4, 1840.

§ 1. *Be it enacted, &c.*, That all vessels which have cleared, or hereafter may clear, with registers for the purpose of engaging in the whale fishery, shall be deemed to have lawful and sufficient papers for such voyages, securing the privileges and rights of registered vessels, and the privileges and exemptions of vessels enrolled and licensed for the fisheries; and all vessels which have been enrolled and licensed for like voyages, shall have the same privileges and measure of protection as if they had sailed with registers, if such voyages are completed, or until they are completed.

[2] Vessels *built* in the United States, owned wholly or in part by citizens or subjects of a foreign state, duly recorded, (vide § 20,) on being purchased and wholly owned by a citizen or citizens of the United States, are also entitled to be registered. *Gen. Reg. Art.* 1. — So also are vessels built in a foreign

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whole or in part by any citizen of the United States, who usually resides in a foreign country, during the continuance of such residence, unless such citizen be in the capacity of a consul of the United States, or an agent for, and a partner in, some house of trade or copartnership, consisting of citizens of the said States, actually carrying on trade within the said States.[1]

country, and *wrecked* within the waters of the United States, and purchased and repaired by a citizen or citizens thereof — provided the cost of repairs be equal to three fourths of the cost of the vessel when repaired.

Act of December 23, 1852.

§ 1. *Be it enacted, &c.*, That the Secretary of the Treasury be, and he hereby is, authorized to issue a register or enrollment for any vessel built in a foreign country, whenever such vessel may have been, or shall hereafter be, wrecked in the United States, and have been, or shall hereafter be, purchased and repaired by a citizen or citizens thereof: *Provided*, That it shall be proved to the satisfaction of the Secretary of the Treasury that the repairs put upon such vessel shall be equal to three fourths of the cost of said vessel when so repaired.

In case of application for the registry of a vessel of foreign build, wrecked in the waters of the United States, and purchased and repaired by a citizen or citizens thereof, the applicant will be required to furnish to the collector of the port to which the vessel belongs, proof of the wreck within the waters of the United States, of his or their title thereto by purchase, of the citizenship of the owner or owners, of the amount of purchase money paid therefor, and a detailed statement of the items of expenditure for repairs, accompanied by the bills receipted, which are to be compared with the statement by the collector, and his opinion on the case officially certified on the statement, which will be laid by the collector, with the other papers in the case, before the Secretary of the Treasury, who, if he shall find the same satisfactory, and that the repairs have amounted to three fourths of the entire cost of the vessel, will return the papers to the collector, with his special authority to register the vessel and issue a certificate thereof, furnishing the applicant with a duly authenticated copy of such authority. On the presentation of such authenticated copy to the collector, with the certificate of admeasurement, the oath or affirmation, and bond, the collector will register the vessel, and issue a permanent certificate of registry.

Some doubt having been expressed as to the meaning of the provision requiring the cost of repairs to equal three fourths of the cost of the vessel when repaired, it will be borne in mind, that it is not the absolute or marketable value of the vessel, but the cost to her purchasers and repairers, to which the provision is held by the Department to refer. For instance, if the purchase money of the vessel amount to $500, the amount expended in repairs must equal three times that amount, or $1,500, to come within the relief of the law, the aggregate cost being $2,000, and three fourths of it being for repairs. *Gen. Reg. Art.* 16.

[1] No ship or vessel which has been, or shall be, registered pursuant to any law of the United States, and which hereafter shall be seized, or captured and condemned, under the authority of any foreign power, or that shall, by sale, become the property of a foreigner or foreigners, shall, after the passing of this act, be entitled to, or capable of, receiving a new register, notwithstanding such ship or vessel should afterwards become American property; but that all such ships and vessels shall be taken and considered, to all intents and purposes, as foreign vessels: *Provided*, That nothing in this act contained shall extend to, or be construed to affect, the person or

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§ 3. *Where vessels shall be registered.* — Every ship or vessel (except as is hereinafter provided) shall be registered by the collector of the district in which shall be comprehended the port to which such ship or vessel shall belong at the time of her registry, which port shall be deemed to be that, at or nearest to which the owner, if there be but one, or, if more than one, the husband, or acting and managing owner of such ship or vessel, usually resides. And the name of the said ship or vessel, and of the port to which she shall so belong, shall be painted on her stern, on a black ground, in white letters, of not less than three inches in length. And if any ship or vessel of the United States shall be found without having her name, and the name of the port to which she belongs, painted in manner aforesaid, the owner or owners shall forfeit fifty dollars; one half to the person giving the information thereof, the other half to the use of the United States.

§ 4. *Proceedings preliminary to registry.* — In order to the registry of any ship or vessel, an oath or affirmation shall be taken and subscribed by the owner, or by one of the owners, thereof, before the officer authorized to make such registry, who is hereby empowered to administer the same, declaring, *according to the best of the knowledge and belief* of the person so swearing or affirming, the name of such ship or vessel, her burden, the place where she was built, if built within the United States, and the year in which she was built; or that she was captured in war by a citizen or citizens of the said States, and lawfully condemned as prize, (producing a copy of the sentence of condemnation, authenticated in the usual forms,) or that she has been adjudged to be forfeited for a breach of the laws of the United States, (producing a like

persons *owning any ship or vessel, at the time of the seizure or capture of the same*, or shall prevent such owner, in case he regain a property in such ship or vessel, so condemned, by purchase or otherwise, from claiming and receiving a new register for the same, as he might or could have done if this act had not been passed. *Act June* 27, 1797, § 1.

No ship or vessel shall be entitled to be registered as a ship or vessel of the United States, or, if registered, to the benefits thereof, if owned in whole or in part by any person naturalized in the United States, and residing for more than one year in the country from which he originated, or for more than two years in any foreign country, unless such person be in the capacity of a consul, or other public agent of the United States: *Provided*, That nothing herein contained shall be construed to prevent the registering anew of any ship or vessel before registered, in case of a bona fide sale thereof to any citizen or citizens resident in the United States: *And provided also*, That satisfactory proof of the citizenship of the person on whose account a vessel may be purchased, shall be first exhibited to the collector, before a new register shall be granted for such vessel. *Act March* 27, 1804, § 1.

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copy of the sentence whereby she shall have been so adjudged,)[1] and declaring his or her name, and place of abode, and, if he or she be the sole owner of the said ship or vessel, that such is the case; or, if there be another owner or other owners, that there is or are such other owner or owners, specifying his, her, or their, name or names, and place or places of abode,[2] and that he, she, or they, as the case may be, so swearing or affirming, is or are citizens of the United States; and where an owner resides in a foreign country, in the capacity of a consul of the United States, or as an agent for, and a partner in, a house or copartnership consisting of citizens of the United States, and actually carrying on trade within the United States, that such is the case, and that there is no subject or citizen of any foreign prince or state, directly or indirectly, by way of trust, confidence, or otherwise, interested in such ship or vessel, or in the profits or issues thereof; and that the master or commander thereof is a citizen, naming the said master or commander, and stating the means whereby, or manner in which, he is so a citizen.[3] And in case any of the matters of fact in the said oath or affirmation alleged, which shall be within the knowledge of the party so swearing or affirming, shall not be true, there shall be a forfeiture of the ship or vessel, together with her tackle, furniture, and apparel, in respect to which the same shall have been made, or of the value thereof, to be recovered, with costs of suit, of the person by whom such oath or affirmation shall have been made: *Provided always*, That if the master, or person having the charge or command of such ship or vessel, shall be within the district aforesaid when application shall be made for registering the same, he shall himself make oath or affirmation, instead of the said owner, touching his being a citizen, and the means whereby, or manner in which, he is so a citizen; in which case, if what the said master, or person having the

[1] In case of a vessel built in a foreign country, and wrecked and repaired in the United States, the oath will be made to read, "Was wrecked within the waters of the United States, purchased and repaired by a citizen (or citizens) of the United States, according to law, and authorized to be registered by the Secretary of the Treasury, by letter under date of ——, an authenticated copy of which I now produce." *Gen. Reg. Art.* 7.

[2] In all cases where there is more than one owner, the parts or proportions of the vessel belonging to each owner must be stated in the oath.— *Act of July* 29, 1850, § 5.

[3] That is, whether native-born or naturalized. If the former, the oath will set forth that he was born within the limits of the United States; if the latter, that he was naturalized in the State of ——, on the —— day of ——, in the year ——, by virtue of a decree of the Court of ——. *Gen. Reg. Art.* 7.

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said charge or command, shall so swear or affirm shall not be true, the forfeiture aforesaid shall not be incurred, but he shall himself forfeit and pay, by reason thereof, the sum of one thousand dollars.[1]

§ 5. *Oath of each owner to be filed within ninety days.* — It shall be the duty of every owner, resident within the United States, of any ship or vessel, to which a certificate of registry may be granted, (in case there be more than one such owner,) to transmit to the collector, who may have granted the same, a like oath or affirmation with that hereinbefore directed to be taken and subscribed by the owner, on whose application such certificate shall have been granted, and within ninety days after the same may have been so granted; which oath or affirmation may, at the option of the party, be taken and subscribed, either before the said collector, or before the collector of some other district, or a judge of the Supreme, or a District, Court of the United States, or of a superior court of original jurisdiction of some one of the states. And if such oath or affirmation shall not be taken, subscribed, and transmitted, as is herein required, the certificate of registry, granted to such ship or vessel, shall be forfeit and void.

§ 6. *Vessel to be surveyed before registry.* — Before any ship or vessel shall be registered, she shall be measured[2] by

[1] Steamboats or vessels, owned by an incorporated company, may be registered or enrolled in the name of the president or secretary of such company, and the registry or enrollment so made is not affected by a sale of any share or shares of any stockholder in such company; but on the death, removal, or resignation of the president or secretary, a new register or enrollment and license, as the case may be, must be taken out. *Act March* 3, 1825, § 1–3. By the Act of March 3, 1831, the provisions of this act are extended to vessels employed in the whale fishery, owned by an incorporated company. See note, § 23.

[2] The mode and manner of admeasurement, and the rule for the ascertainment of the tunnage of ships and vessels, are prescribed by law as follows: —

That to ascertain the tunnage of any ship or vessel, the surveyor, or such other person as shall be appointed by the collector of the district to measure the same, shall, if the said ship or vessel be double decked, take the length thereof, from the fore part of the main stem to the after part of the stern post, above the upper deck, the breadth thereof, at the broadest part above the main wales, half of which breadth shall be accounted the depth of such vessel, and shall then deduct from the length three fifths of the breadth, multiply the remainder by the breadth, and the product by the depth, and shall divide this last product by ninety-five, the quotient whereof shall be deemed the true contents or tunnage of such ship or vessel. And if such ship or vessel be single decked, the said surveyor, or other person, shall take the length and breadth, as above directed in respect to a double decked ship or vessel, shall deduct from the said length three fifths of the breadth, and, taking the depth from the under side of the deck plank to the ceiling in the hold, shall multiply and divide as aforesaid, and the quotient shall be deemed the tunnage of such ship or vessel. *Act of March* 2, 1799, § 64.

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a surveyor, if there be one, or by the person he shall appoint, at the port or place where the said ship or vessel may be, and if there be none, by such person as the collector of the district, within which she may be, shall appoint. And the officer, or person, by whom such admeasurement shall be made, shall, for the information of, and as a voucher to, the officer by whom the registry is to be made, grant a certificate,[1] specifying the build of such ship or vessel, her number of decks and masts, her length, breadth, depth, the number of tuns she measures, and such other particulars as are usually descriptive of the identity of a ship or vessel; and that her name, and the place to which she belongs, are painted on her stern, in manner required by the third section of this act; which certificate shall be countersigned by an owner, or by the master of such ship or vessel, or by some other person who shall attend her admeasurement on behalf of her owner or owners, in testimony of the truth of the particulars therein contained; without which the said certificate shall not be valid. But, in all cases where a ship or vessel has before been registered as a ship or vessel of the United States, it shall not be necessary to measure her anew, for the purpose of obtaining another register; except such ship or vessel shall have undergone some alteration, as to her burden, subsequent to the time of her former registry.

§ 7. *Owner and master to give bond.* — Previous to the registry of any ship or vessel, the husband, or acting and managing owner, together with the master thereof, and one or more sureties, to the satisfaction of the collector of the district whose duty it is to make such registry, shall become bound to the United States, if such ship or vessel shall be of burden not exceeding fifty tuns, in the sum of four hundred dollars; if of burden above fifty tuns, and not exceeding one hundred,

[1] *Surveyor's Certificate of Admeasurement.*

DISTRICT OF ———, } *Port of* ———, }

I, —— ——, surveyor of the port of ———, (or, there being no surveyor,) being hereunto appointed by —— ——, collector of the customs for the district of ——, do certify, that I have surveyed and admeasured a (ship or vessel) having the name of ———, of ———, painted on her stern, according to law, and find that said vessel is —— built, has —— decks, —— masts, —— stern, with —— tuck, has —— gallery, and —— head; that she is in length ——, in breadth ——, and in depth ——, and that she measures —— tuns and —— ninety-fifth parts of a tun ———. As witness my hand.

—— ——, *Surveyor.*

Countersigned in testimony of the truth of the particulars above mentioned by —— ——. *Gen. Reg. Art. 5.*

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in the sum of eight hundred dollars; if of burden above one hundred tuns, and not exceeding two hundred, in the sum of twelve hundred dollars; if of burden above two hundred tuns, and not exceeding three hundred, in the sum of sixteen hundred dollars; and if of burden exceeding three hundred tuns, in the sum of two thousand dollars; with condition, in each case, that the certificate of such registry shall be solely used for the ship or vessel for which it is granted, and shall not be sold, lent, or otherwise disposed of, to any person or persons whomsoever; and that, in case such ship or vessel shall be lost, or taken by an enemy, burned, or broken up, or shall be otherwise prevented from returning to the port to which she may belong, the said certificate, if preserved, shall be delivered up, within eight days after the arrival of the master, or person having the charge or command of such ship or vessel, within any district of the United States, to the collector of such district; and that, if any foreigner, or any person or persons for the use and benefit of such foreigner, shall purchase, or otherwise become entitled to, the whole, or any part or share of, or interest in, such ship or vessel, the same being within a district of the United States, the said certificate shall, in such case, within seven days after such purchase, change, or transfer of property, be delivered up to the collector of the said district; and that if any such purchase, change, or transfer of property, shall happen when such ship or vessel shall be at any foreign port or place, or at sea, then the said master, or person having the charge or command thereof, shall, within eight days after his arrival within any district of the United States, deliver up the said certificate to the collector of such district; and every such certificate, so delivered up, shall be forthwith transmitted to the register of the treasury, to be cancelled, who, if the same shall have been delivered up to a collector other than of the district in which it was granted, shall cause notice of such delivery to be given to the collector of the said district.

§ 8. *Carpenter's certificate to be produced in case of new vessel.* — In order to the registry of any ship or vessel which shall be built within the United States, it shall be necessary to produce a certificate,[1] under the hand of the principal or

[1] *Master Carpenter's Certificate.*

DISTRICT OF ———

(Place and date.)

I, ——— ———, principal (or master) carpenter of (place) do certify, that the (ship) named the (name) was built by me, (or under my direction,) at (place

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master carpenter, by whom, or under whose direction, the said ship or vessel shall have been built, testifying that she was built by him, or under his direction, and specifying the place where, the time when, and the person or persons for whom, and describing her build, number of decks and masts, length, breadth, depth, tunnage, and such other circumstances as are usually descriptive of the identity of a ship or vessel; which certificate shall be sufficient to authorize the removal of a new vessel from the district where she may be built, to another district in the same, or an adjoining state, where the owner or owners actually reside, provided it be with ballast only.

§ 9. *Form of certificate of registry.* — The several matters hereinbefore required, having been complied with, in order to the registering of any ship or vessel, the collector of the district comprehending the port to which she shall belong, shall make, and keep, in some proper book, a record or registry thereof, and shall grant an abstract or certificate of such record or registry, as nearly as may be, in the form following:—

"In pursuance of an act of the Congress of the United States of America, entitled 'An Act concerning the registering and recording of ships or vessels,' —— ——, having taken or subscribed the oath (or affirmation) required by the said act, and having sworn (or affirmed) that he (or she, and, if more than one owner, adding the words, 'together with,' and the name or names, occupation or occupations, place or places of abode, and parts or proportions of the other owner or owners) is (or are) the only owner (or owners) of the ship or vessel called the ——, of ——, whereof —— is at present master, and is a citizen of the United States, and that the said ship or vessel was built at —— in the year ——, and —— —— having certified that the said ship or vessel has —— decks, and —— masts, and that her length is —— feet, her breadth —— feet, her depth —— feet, and that she measures —— tuns, that she is, (describing here the particular kind of vessel,

where,) during (time when,) for (persons for whom;) that said —— is —— built, has —— decks, —— masts, is —— in length, —— in breadth, —— in depth, of —— tuns burden ——.

As witness my hand the day and year aforesaid. —— ——.

Any certificate in which the requirements of the law are fairly and fully complied with, though not precisely in the above form, will be admitted; and where, from any cause, it is found impracticable to obtain the certificate of the principal or master carpenter, other competent evidence establishing the particulars and facts required to be certified by him, may be admitted; but the production of his certificate shall not be waived, nor secondary evidence substituted therefor, without the previous authority of the department. *Gen. Reg. Art.* 6.

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whether ship, brigantine, snow, schooner, sloop, or whatever else, together with her build, and specifying whether she has any, or no gallery, or head.) And the said —— —— having agreed to the description and admeasurement above specified, and sufficient security having been given, according to the said act, the said ship or vessel has been duly registered at the port of ——. Given under my hand and seal, at ——, this —— day of ——, in the year ——."

Provided, That if the master, or person having the charge or command of such ship or vessel, shall himself have made oath or affirmation touching his being a citizen, the wording of the said certificate shall be varied so as to be conformable to the truth of the case: *And provided*, That where a new certificate of registry is granted, in consequence of any transfer of a ship or vessel, the words shall be so varied as to refer to the former certificate of registry for her admeasurement.

§ 10. *When a ship or vessel is in a district other than that in which the owner resides, how to proceed.* — Where any citizen or citizens of the United States shall purchase, or become owner or owners of, any ship or vessel, entitled to be registered by virtue of this act, such ship or vessel, being within any district other than the one in which he or they usually reside, such ship or vessel shall be entitled to be registered by the collector of the district where such ship or vessel may be, at the time of his or their becoming owner or owners thereof, upon his or their complying with the provisions hereinbefore prescribed in order to the registry of ships or vessels: And the oath or affirmation which is required to be taken, may, at the option of such owner or owners, be taken either before the collector of the district comprehending the port to which such ship or vessel may belong, or before the collector of the district within which such ship or vessel may be, either of whom is hereby empowered to administer the same: *Provided, nevertheless*, That whenever such ship or vessel shall arrive[1] within the district, comprehending the port to which such ship or vessel shall belong, the certificate of registry,

[1] By the term "arrival within the district" is to be understood the voluntary arrival of the vessel within her home district to which she was destined in the regular course of her employment. If, for instance, the vessel is forced by stress of weather into her home district while on her voyage for another port of destination, or stops there, on such voyage, to take in provisions or water, or take on board passengers or baggage, (such not being her usual employment,) it is not an "arrival" within the meaning of the law, and the master is not obliged, in consequence thereof, to surrender his temporary, and take out a permanent, certificate of registry. *Gen. Reg. Art.* 27.

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which shall have been obtained as aforesaid, shall be delivered up to the collector of such district, who, upon the requisites of this act, in order to the registry of ships or vessels, being complied with, shall grant a new one, in lieu of the first; and the certificate, so delivered up, shall forthwith be returned, by the collector who shall receive the same, to the collector who shall have granted it: and if the said first-mentioned certificate of registry shall not be delivered up, as above directed, the owner or owners, and the master of such ship or vessel, at the time of her said arrival within the district comprehending the port to which such ship or vessel may belong, shall, severally, forfeit the sum of one hundred dollars, to be recovered, with costs of suit; and the said certificate of registry shall be thenceforth void. And, in case any of the matters of fact in the said oath or affirmation alleged, which shall be within the knowledge of the party so swearing or affirming, shall not be true, there shall be a forfeiture of the ship or vessel, together with her tackle, furniture, and apparel, in respect to which the same shall have been made, or of the value thereof, to be recovered, with costs of suit, of the person by whom such oath or affirmation shall have been made: *Provided always*, That if the master, or person having the charge or command of such ship or vessel, shall be within the district aforesaid when application shall be made for registering the same, he shall himself make oath or affirmation, instead of the said owner, touching his being a citizen, and the means whereby, or manner in which, he is so a citizen; in which case, if what the said master, or person having the said charge or command, shall so swear or affirm, shall not be true, the forfeiture aforesaid shall not be incurred, but he shall himself forfeit and pay, by reason thereof, the sum of one thousand dollars.

§ 11. *What proceedings may be had when a ship is purchased by an agent, said ship being in a district more than fifty miles distant.* — When any ship or vessel, entitled to be registered, shall be purchased by an agent or attorney for, or on account of, a citizen or citizens of the United States, such ship or vessel, being in a district of the United States more than fifty miles distant, taking the nearest usual route by land, from the one comprehending the port to which, by virtue of such purchase, and by force of this act, such ship or vessel ought to be deemed to belong, it shall be lawful for the collector of the district, where such ship or vessel may be, and he is hereby required, upon the application of such agent or attorney, to proceed to the registering of the said ship or vessel,

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the said agent or attorney first complying, on behalf, and in the stead of, the owner or owners thereof, with the requisites prescribed by this act, in order to the registry of ships or vessels, except, that in the oath or affirmation which shall be taken by the said agent or attorney, instead of swearing or affirming that he is owner, or an owner, of such ship or vessel, he shall swear or affirm that he is agent or attorney for the owner or owners thereof, and that he hath bona fide purchased the said ship or vessel for the person or persons whom he shall name and describe as the owner or owners thereof: *Provided, nevertheless,* That whenever such ship or vessel shall arrive within the district comprehending the port to which such ship or vessel shall belong, the certificate of registry which shall have been obtained as aforesaid, shall be delivered up to the collector of such district, who, upon the requisites of this act, in order to the registry of ships or vessels, being complied with, shall grant a new one, in lieu of the first; and the certificate, so delivered up, shall forthwith be returned by the collector, who shall transmit the same to the collector who shall have granted it. And if the said first-mentioned certificate of registry shall not be delivered up, as above directed, the owner or owners, and the master of such ship or vessel at the time of her said arrival within the district comprehending the port to which she may belong, shall, severally, forfeit the sum of one hundred dollars, to be recovered, with costs of suit, and the said certificate of registry shall be thenceforth void. And in case any of the matters of fact in the said oath or affirmation alleged, which shall be within the knowledge of the party so swearing or affirming, shall not be true, there shall be a forfeiture of the ship or vessel, together with her tackle, furniture, and apparel, in respect to which the same shall have been made, or of the value thereof, to be recovered, with costs of suit, of the person by whom such oath or affirmation shall have been made: *Provided, always,* That if the master, or person having the charge or command of such ship or vessel, shall be within the district aforesaid, when application shall be made for registering the same, he shall himself make oath or affirmation, instead of the said agent or attorney, touching his being a citizen, and the means whereby, or manner in which, he is so a citizen; in which case, if what the said master, or person having the said charge or command, shall so swear or affirm, shall not be true, the forfeiture aforesaid shall not be incurred, but he shall himself forfeit and pay, by reason thereof, the sum of one thousand dollars.

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§ 12. *If certificate of registry be lost, how new one to be obtained.* — If the certificate of the registry of any ship or vessel shall be lost,[1] or destroyed, or mislaid, the master, or other person having the charge or command thereof, may make oath or affirmation before the collector of the district where such ship or vessel shall first be after such loss, destruction, or mislaying, who is hereby authorized to administer the same, which oath or affirmation shall be of the form following: "*I,* [inserting here the name of the person swearing or affirming,] *being master* (or *having the charge or command*) *of the ship or vessel called the* [inserting the name of the vessel,] *do swear* (or *affirm*) *that the said ship or vessel hath been, as I verily believe, registered, according to law, by the name of* [inserting again the name of the vessel,] *and that a certificate thereof was granted by the collector of the district of* [naming the district where registered,] *which certificate has been lost,* (or *destroyed,* or *unintentionally, and by mere accident, mislaid,* as the case may be,) *and* (except where the certificate is alleged to have been destroyed) *that the same, if found again, and within my power, shall be delivered up to the collector of the district in which it was granted;*" which oath or affirmation shall be subscribed by the party making the same; and upon such oath or affirmation being made, and the other requisites of this act, in order to the registry of ships or vessels, being complied with, it shall be lawful for the collector of the district, before whom such oath or affirmation is made, to grant a new register, inserting therein that the same is issued in the room of the one lost or destroyed. But in all cases where a register shall be granted, in lieu of the one lost or destroyed, by any other than the collector of the district to which the ship or vessel actually belongs, such register shall, within ten days after her first arrival within the district to

[1] It has become necessary for the department, on applications for a new certificate of registry in lieu of one alleged to have been lost, destroyed, or unintentionally mislaid, to define the term "lost," and to prescribe in what cases a certificate of registry should be held to be "lost," within the meaning of the law. Among others is that in which it is "lost" to the owner's use and control, by reason of its being wrongfully and illegally detained and withheld from his possession, and especially when the owner can avail himself of no legal process to recover the possession of the paper so withheld. In such, and similar cases, the department has authorized the issue of new papers in lieu of those thus withheld; but it must be distinctly understood that where application is made for a new certificate of registry in lieu of one thus in existence, but not within reach of the owner, such application must first be transmitted to this department, and authority obtained, before such new certificate can be issued. *Gen. Reg. Art.* 28.

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which she belongs, be delivered up to the collector of the said district, who shall, thereupon, grant a new register in lieu thereof. And in case the master or commander shall neglect to deliver up such register, within the time aforesaid, he shall forfeit one hundred dollars; and the former register shall become null and void.

§ 13. *When a ship or vessel must be registered anew.* — When any ship or vessel, which shall have been registered pursuant to this act, or the act hereby, in part, repealed, shall, in whole or in part, be sold, or transferred to a citizen or citizens of the United States, or shall be altered in form, or burden, by being lengthened, or built upon, or from one denomination to another, by the mode or method of rigging or fitting, in every such case the said ship or vessel shall be registered anew, by her former name, according to the directions herein before contained, (otherwise she shall cease to be deemed a ship or vessel of the United States,) and her former certificate of registry shall be delivered up to the collector to whom application for such new registry shall be made, at the time that the same shall be made, to be by him transmitted to the register of the treasury, who shall cause the same to be cancelled.[1] And in every such case of sale or transfer there shall be some instrument of writing, in the nature of a bill of sale, which shall recite, at length, the said certificate, otherwise the said ship or vessel shall be incapable of being so registered anew. And in every case in which a ship or vessel is hereby required to be registered anew, if she shall not be so registered anew, she shall not be entitled to any of the privileges or benefits of a ship or vessel of the United States. And further, if her said former certificate of registry shall not be delivered up, as aforesaid, except where the same may have been destroyed, lost, or unintentionally mislaid, and an oath

[1] Whenever it shall appear, by satisfactory proof, to the Secretary of the Treasury, that any ship or vessel hath been sold and transferred by process of law, and that the register, certificate of enrollment, or license, as the case may be, of such ship or vessel, is retained by the former owners, it shall be lawful for the said Secretary to order and direct the collector of the district to which such ship or vessel may belong, to grant a new register, certificate of enrollment, or license, as the case may be, on the owners, under such sale, complying with such terms and conditions as are, by law, required for granting of such papers; excepting only the delivering up of the former certificate of registry, enrollment, or license, as the case may be: *Provided, nevertheless*, That nothing in this act contained shall be construed to remove the liability of any person or persons to any penalty for not surrendering up the papers belonging to any ship or vessel, on a transfer of sale of the same. *Act March* 2, 1797, § 1.

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or affirmation thereof shall have been made, as aforesaid, the owner or owners of such ship or vessel shall forfeit and pay the sum of five hundred dollars, to be recovered, with costs of suit.

§ 14. *When master shall be changed, memorandum thereof to be indorsed on certificate.* — When the master, or person having the charge or command of a ship or vessel, shall be changed, the owner, or one of the owners, or the new master of such ship or vessel, shall report such change to the collector of the district where the same shall happen, or where the said ship or vessel shall first be, after the same shall have happened, and shall produce to him the certificate of registry of such ship or vessel, and shall make oath or affirmation showing that such new master is a citizen of the United States, and the manner in which, or means whereby, he is so a citizen; whereupon the said collector shall indorse upon the said certificate of registry a memorandum of such change, specifying the name of such new master, and shall subscribe the said memorandum with his name; and, if other than the collector of the district by whom the said certificate of registry shall have been granted, shall transmit a copy of the said memorandum to him, with notice of the particular ship or vessel to which it shall relate; and the collector of the district by whom the said certificate shall have been granted, shall make a like memorandum of such change in his book of registers, and shall transmit a copy thereof to the register of the treasury. And if the said change shall not be reported, or if the said oath or affirmation shall not be taken, as above directed, the registry of such ship or vessel shall be void, and the said master, or person having the charge or command of her, shall forfeit and pay the sum of one hundred dollars.

§ 15. *Registered vessel sold to foreigner, forfeited unless sale be made known.* — If any ship or vessel heretofore registered, or which shall hereafter be registered, as a ship or vessel of the United States, shall be sold or transferred, in whole or in part, by way of trust, confidence, or otherwise, to a subject or citizen of any foreign prince or state, and such sale or transfer shall not be made known, in manner herein before directed, such ship or vessel, together with her tackle, apparel, and furniture, shall be forfeited:[1] *Provided*, That if such ship

[1] Where a transfer of a registered vessel was made to a foreigner in a foreign port, for the purpose of evading the revenue laws of the foreign country, with the understanding that the vessel was afterwards to be reconveyed to the former owner, and the transfer was not made known, as re-

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or vessel shall be owned in part only, and it shall be made to appear to the jury, before whom the trial for such forfeiture shall be had, that any other owner of such ship or vessel, being a citizen of the United States, was wholly ignorant of the sale or transfer to, or ownership of, such foreign subject or citizen, the share or interest of such citizen of the United States shall not be subject to such forfeiture; and the residue only shall be so forfeited.

§ 16. *On arrival of registered vessel from foreign port, owner to make oath to register.* — Upon the entry of every ship or vessel of the United States, from any foreign port or place, if the same shall be at the port or place at which the owner, or any of the part owners, reside, such owner or part owner shall make oath or affirmation that the register of such ship or vessel contains the name or names of all the persons who are then owners of the said ship or vessel; or, if any part of such ship or vessel has been sold or transferred, since the granting of such register, that such is the case, and that no foreign subject or citizen hath, to the best of his knowledge and belief, any share, by the way of trust, confidence, or otherwise, in such ship or vessel. And if the owner, or any part owner, shall not reside at the port or place at which such ship or vessel shall enter, then the master or commander shall make oath or affirmation to the like effect. And if the owner, or part owner, where there is one, or the master or commander, where there is no owner, shall refuse to swear or affirm, as aforesaid, such ship or vessel shall not be entitled to the privileges of a ship or vessel of the United States.[1]

§ 17. *When certificate of registry is delivered up to collector*

quired, a forfeiture will be incurred under this provision. The registry act shows a strong solicitude on the part of the legislature to trace and inspect every change of ownership; and for this purpose to require a public avowal of it, and an alteration of the ship's documents, so as to exhibit, at all times, the names of all persons who are the legal owners. *Andrews' Rev. Laws*, 32, 33.

[1] When any ship or vessel which has been, or which shall be, registered pursuant to any law of the United States, shall, whilst such ship or vessel is without the limits of the United States, be sold or transferred, in whole or in part, to a citizen or citizens of the United States, such ship or vessel, on her first arrival in the United States thereafter, shall be entitled to all the privileges and benefits of a ship or vessel of the United States: *Provided*, That all the requisites of law, in order to the registry of ships or vessels, shall be complied with, and *a new certificate of registry obtained for such ship or vessel, within three days* from the time at which the master or other person having the charge or command of such ship or vessel, is required to make his final report upon her first arrival afterward, as aforesaid, agreeably to the thirtieth section of the act, passed on the second day of March, one thousand seven hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tunnage." *Act March* 2, 1803, § 3.

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who granted the same, he shall thereupon cancel the registry bond; but if surrendered to the collector of another district, such collector shall grant receipt therefor, on the production of which to the collector by whom the certificate was issued, the bond shall be canceled as if the register had been returned to him.

§ 18. *Collector of each district shall progressively number certificates of registry*[1] *by him granted, beginning anew at commencement of each year; shall preserve exact copies of the*

[1] Certificates of registry may be considered as of two descriptions, viz.: —
Permanent registers, being those granted by collectors to ships or vessels *belonging to ports within their respective districts.*
Temporary registers, being those granted by collectors to ships or vessels *not belonging to ports within their respective districts.*
Permanent certificates of registry will be distinguished from those that are temporary by writing the word *permanent* or *temporary*, in a strong engrossing hand, in the margin immediately above the number; and the same rule must be observed in respect to the copies and records. *Gen. Reg. Art.* 2.
Permanent certificates of registry are to be granted under the following circumstances: —
First. In all cases where the vessel belongs to the district in which the application is made.
Second. To a vessel *belonging to a port in the district where the application is made, on an oath or affirmation being first* made, that the former certificate of registry has been lost or destroyed, or unintentionally and by mere accident mislaid, the requirements of the law in other cases being also first complied with.
Third. To a vessel belonging to a port within the district, on the surrender of a *temporary* certificate of registry granted in another district.
Fourth. To a vessel belonging to a port within the district, on the surrender of a *certificate of enrollment* granted in the same or another district.
Permanent certificates of registry are to be surrendered in the following cases: —
First. In case of the sale or transfer of the vessel, in whole or in part, to a citizen or citizens of the United States, or to a foreigner or foreigners.
Second. In case the vessel shall be lost or taken by an enemy, be burned or broken up, or otherwise prevented from returning to the port to which she belongs.
Third. In case the vessel be altered in form or burden, by being lengthened or built upon; or from one denomination to another, by the mode or method of rigging or fitting.
Temporary certificates of registry are to be granted under the following circumstances: —
First. When a ship or vessel is purchased, *in whole or in part*, or owned by a citizen or citizens of the United States, the same being within any district *other than the one in which he or they usually reside*; or when a ship or vessel is purchased, *in whole or in part*, by the agent or attorney of a citizen or citizens living in a district comprehending the port to which the ship or vessel will, by virtue of such purchase, and by force of law, belong, being more than fifty miles distant from the district where such ship or vessel is at the time of purchase by such agent or attorney.
Second. In case a ship or vessel shall arrive within any district *other than that to which she belongs*, and it shall be proved that her certificate of registry has been lost or destroyed, or unintentionally and by mere accident

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same, and once in three months transmit like copies to register of the treasury.

§ 19. *Of the recording of vessels.* — Every ship or vessel built in the United States, and belonging wholly, or in part, to the subjects of foreign powers, in order to be entitled to the benefits of a ship built and recorded in the United States, shall be recorded in the office of the collector of the district in which such ship or vessel was *built*, in manner following, that is to say:[1] The builder of every such ship or vessel shall make oath or affirmation, before the collector of such district, who is hereby authorized to administer the same, in manner following: "*I* —— ——, *of* ———, *shipwright, do swear* (or *affirm*,) *that* the ship (brig, snow, schooner, sloop, or whatever else) *named* ——, *having* —— decks, *and being in length* —— feet, *in breadth* —— feet, *in depth* —— feet, *and measuring* —— tuns, *having* —— *gallery, and* —— *head, was built by me, or under my direction, at* ——, *in the United States, in the year* ——;" which oath or affirmation shall be subscribed by the person making the same, and shall be recorded in a book, to be kept by the said collector for that purpose.

§ 20. *The said collector shall cause the said ship or vessel to be surveyed or admeasured, in the mode and manner and according to the rule prescribed in the case of vessels entitled to be registered, and the surveyor or other person by whom such vessel may be admeasured shall grant a like certificate.*

§ 21. A certificate of the said record, attested under the hand and seal of the said collector, shall be granted to the master of every such ship or vessel, as nearly as may be, of the form following: "In pursuance of an act, entitled 'An act concerning the registering and recording of ships or vessels,'

mislaid, by an oath or affirmation thereof duly made, the other requirements of the law in that case having been also complied with.

Third. In case an enrolled and licensed vessel shall arrive in any other district than that to which she belongs, and the master of the vessel shall surrender the enrollment and license, and make oath or affirmation that the property remains as expressed in the surrendered enrollment.

Temporary certificates of registry are to be surrendered to the collector of the district *where the vessel belongs*, on her arrival, or within ten days after her arrival, within said district, as the law provides. *Gen. Reg. Art.* 34.

[1] The provisions respecting the recording of vessels are practically obsolete. Of the vessels built in the district of Boston, on foreign account, during the fifteen years past, two only have been *recorded*, — the course pursued in other cases having been for the contracter or builder to take out a certificate of registry in his own name as owner, which was canceled on production of bill of sale to the foreign party or parties for whom the vessel was built.

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I, —— ——, collector of the district of ——, in the United States, do certify that —— ——, of ———, having sworn, or affirmed, that the —— named ——, whereof —— —— is at present master, was built at ——, by him, or under his direction, in the year ——, and —— —— having certified that the said ship or vessel has —— decks, is, in length, —— feet, in breadth, —— feet, in depth, —— feet, and measures —— tuns. And the said builder and —— having agreed to the said description and admeasurement, the said ship or vessel has been recorded, in the district of —— in the United States. Witness my hand and seal, this —— day of ——, in the year ——:" which certificate shall be recorded in the office of the said collector, and a duplicate thereof transmitted to the register of the treasury of the United States, to be recorded in his office.

§ 22. *On change of master, report and indorsement required to be made, as in case of registered vessel.*

§ 23. *The master of any vessel recorded in pursuance of this act, on entry of such vessel, is required to produce the certificate of record, in failure of which such vessel shall not be entitled to the privileges of a vessel built and recorded in the United States.*

§ 24. *Making of false register, record, or certificate of admeasurement, how punished.* — Every collector, or officer, who shall knowingly make, or be concerned in making, any false register or record, or shall knowingly grant, or be concerned in granting, any false certificate of registry or record, of or for any ship or vessel, or other false document whatsoever, touching the same, contrary to the true intent and meaning of this act, or who shall designedly take any other or greater fees than are by this act allowed, or who shall receive any voluntary reward or gratuity for any of the services performed pursuant thereto, and every surveyor, or other person appointed to measure any ship or vessel, who shall willfully deliver to any collector, or naval officer, a false description of such ship or vessel, to be registered or recorded, shall, upon conviction of any such neglect, or offense, forfeit the sum of one thousand dollars, and be rendered incapable of serving in any office of trust or profit under the United States; and if any person or persons, authorized and required by this act, in respect to his or their office or offices, to perform any act or thing required to be done or performed pursuant to any of the provisions of this act, shall willfully neglect to do or perform the same, according to the true intent and meaning of this act,

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such person or persons shall, on being duly convicted thereof, if not subject to the penalty and disqualification aforesaid, forfeit the sum of five hundred dollars for the first offense, and a like sum for the second offense, and shall thenceforth be rendered incapable of holding any office of trust or profit under the United States.

§ 25. *Vessel fraudulently using certificate of registry subject to forfeiture.* — If any certificate of registry, or record, shall be fraudulently or knowingly used for any ship or vessel, not then actually entitled to the benefit thereof according to the true intent of this act, such ship or vessel shall be forfeited to the United States, with her tackle, apparel, and furniture.[1]

§ 26. *Falsely making oath or affirmation to be deemed willful and corrupt perjury.* — If any person or persons shall falsely make oath or affirmation to any of the matters herein required to be verified, such person or persons shall suffer the like pains and penalties as shall be incurred by persons committing willful and corrupt perjury; and if any person or persons shall forge, counterfeit, erase, alter, or falsify, any certificate, register, record, or other document, mentioned, described, or authorized, in and by this act, such person or persons shall, for every such offense, forfeit the sum of five hundred dollars.

[1] By an act passed March 12, 1812, it was provided that a steamboat, employed, or intended to be employed, only in a river or bay of the United States, owned wholly or in part by an alien, resident in the United States, might be enrolled and licensed as if the same belonged to a citizen of the United States. Under the act of March 3, 1825, before a steamboat or vessel belonging to an incorporated company could be *registered*, it was requisite that the president or secretary of such company should make oath that no part of such steamboat or vessel had been or was owned by any foreigner or foreigners; but by an act passed June 11, 1858, this provision of the act of 1825 was repealed, so that a steamboat or vessel, built in the United States, and owned by an incorporated company, may now be registered, although shares in such company be held by others than citizens of the United States.

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ENROLLMENT OF SHIPS AND VESSELS, AND LICENSING THEREOF.

Act of February 20, 1793.

§ 27. *What vessels shall be deemed vessels of the United States, &c.* — Ships or vessels of twenty tuns and upwards, which shall be enrolled in pursuance of this act, and having a license in force, or, if less than twenty tuns, not being enrolled, shall have a license in force, as is hereinafter required, and no others, shall be deemed ships or vessels of the United States, entitled to the privileges of ships or vessels employed in the coasting trade or fisheries.

§ 28. *What qualifications are necessary to enrollment.* — In order for the enrollment of any ship or vessel, she shall possess the same qualifications, and the same requisites, in all respects, shall be complied with, as are made necessary for registering ships or vessels; and the same duties and authorities are hereby given and imposed on all officers, respectively, in relation to such enrollments, and the same proceedings shall be had, in similar cases, touching such enrollments; and the ships or vessels so enrolled, with the master, or owner or owners thereof, shall be subject to the same requisites as are, in those respects, provided for vessels registered; the record of which enrollment shall be made, and an abstract or copy thereof granted, as nearly as may be, in the form following: "Enrollment, in conformity to an act of the Congress of the United States of America, entitled 'An act for enrolling and licensing ships or vessels, to be employed in the coasting trade and fisheries, and for regulating the same.' —— —— having taken and subscribed the oath (or affirmation) required by this act, and having sworn (or affirmed) that he (or she, and, if more than one owner, adding the words 'together with,' and the name or names, occupation or occupations, place or places of abode, and parts or proportions belonging to each, of the owner or owners) is (or are) a citizen (or citizens) of the United States, and sole owner (or owners) of the ship or vessel called the ——, of ——, whereof —— —— is at present master, and is a citizen of the United States, and that the said ship or vessel was built at ——, in the State of ——, and —— ——

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having certified that the said ship or vessel has —— decks, and —— masts, and that her length is —— feet, her breadth —— feet, her depth —— feet, and that she measures —— tuns, that she is [describing here the particular kind of vessel, whether ship, brigantine, snow, schooner, sloop, or whatever else, together with her build, and specifying whether she has any or no gallery or head;] and the said —— —— having agreed to the description and admeasurement above specified, and sufficient security having been given, according to the said act, the said ship or vessel has been duly enrolled, at the port of ——. Given under my hand and seal, at ——, this —— day of ——, in the year ——."

§ 29. *Register may be exchanged for enrollment and license, &c.* — It shall and may be lawful for the collectors of the several districts to enroll and license any ship or vessel that may be registered, upon such registry being given up, or to register any ship or vessel that may be enrolled, upon such enrollment and license being given up.[1] And when any ship or vessel shall be in any other district than the one to which she belongs, the collector of such district, on the application of the master

[1] Enrollments and licenses are either *permanent* or *temporary* — the former being those issued in the district where the vessel belongs, and the latter those granted in other districts; both of which are to be granted and surrendered for the same causes as certificates of registry; and the license of a vessel is at all times to be surrendered with her enrollment.

In order that permanent enrollments and licenses may be distinguished from those that are *temporary*, the word "permanent" or "temporary," as the case may be, will be written, in a strong engrossing hand, on the margin immediately above the number.

By reference to note page 40, will be seen the cases in which permanent and temporary certificates of registry are to be issued and surrendered; and permanent and temporary certificates of enrollments and licenses are to be granted and surrendered under similar circumstances. No doubt, it is conceived, can exist as to the cases in which permanent papers should be issued to vessels in the coasting trade or fisheries; and to remove all doubt as to the proper cases in which *temporary* papers should be granted to vessels so employed, it is to be observed, that temporary enrollments and licenses are to be granted under the following circumstances, viz.: —

First. When a ship or vessel is purchased, *in whole or in part*, or owned by a citizen or citizens of the United States, the same being within any district *other than the one in which he or they usually reside*; or when a ship or vessel is purchased, *in whole or in part*, by the agent or attorney of a citizen or citizens living in a district comprehending the port to which the ship or vessel will, by virtue of such purchase, belong, being more than fifty miles distant from the district where such ship or vessel is at the time of purchase by such agent or attorney.

The temporary enrollment or license thus granted is to be surrendered to the collector on arrival at her home port, when permanent papers may be granted, in compliance with the provisions of law in such cases.

Second. In case a ship or vessel shall arrive within any district *other than that to which she belongs*, and it shall be proved that her certificate of enrollment or license has been lost or destroyed, or unintentionally and by mere

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or commander thereof, and upon his taking an oath or affirmation, that, according to his best knowledge and belief, the property remains as expressed in the register or enrollment proposed to be given up, and upon his giving the bonds required for granting registers, shall make the exchanges aforesaid; but in every such case, the collector to whom the register, or enrollment and license, may be given up, shall transmit the same to the register of the treasury; and the register, or enrollment and license, granted in lieu thereof, shall, within ten days after the arrival of such ship or vessel within the district to which she belongs, be delivered to the collector of the said district, and be by him canceled. And if the said master or commander shall neglect to deliver the said register, or enrollment and license, within the time aforesaid, he shall forfeit one hundred dollars.

accident mislaid, by an oath or affirmation thereof duly made, the other requirements of the law in that case having been also complied with.

Third. In case a registered vessel shall arrive in any other district than that to which she belongs, and the master of the vessel shall surrender her certificate of registry, and make oath or affirmation that the property remains as expressed in the surrendered certificate.

In the next two preceding cases, (marked *second* and *third*,) the temporary enrollment and license are to be surrendered to the collector within ten days after her arrival at her home port, where permanent papers may be granted in pursuance of law.

When the license of a vessel expires while she is without her proper district, without change of ownership, or loss of enrollment or license, it is not embraced in any of the provisions of the registry act, nor in any of those of the coasting act, except those of the third section, which authorize an enrollment and license to be surrendered to the collector of the district in which the vessel may be, and a temporary certificate of registry taken instead.

It cannot, therefore, be safe or proper for a vessel thus circumstanced to depart from port without a license in force, as she will render herself liable to the penalties of the 6th section of the act of 18th February, 1793. The proper course, under such circumstances, is to surrender her enrollment or license, and take out a temporary certificate of registry under the 3d section of the act of 18th February, 1793, which must be surrendered only to the collector of her home district, within ten days after arrival within the same.

The trouble and expense of a temporary registry may, in most cases, be avoided, if the owners will take due care to avail their vessels of new licenses under provisions contained in the 10th section of the act of the 18th February, 1793, which authorize the owner of the vessel to return the license to the collector at any time within the year for which it was granted, and take out a new license instead. Whenever it is proposed to proceed on a voyage of considerable length, and the license is ready to expire, the necessity of a temporary registry may be avoided by thus taking out a new license at the home port.

A vessel engaged in the cod fishery, whose license shall expire while so engaged, will be disqualified from pursuing such employment with any claim to bounty for the time she may be without a license in force. *Gen. Reg. Art.* 45, 47, 48.

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§ 30. *Of the licensing of vessels for the coasting trade and fisheries.* — In order to the licensing of any ship or vessel for carrying on the coasting trade or fisheries, the husband or managing owner, together with the master thereof, with one or more sureties, to the satisfaction of the collector granting the same, shall become bound to pay to the United States, if such ship or vessel be of the burden of five tuns, and less than twenty tuns, the sum of one hundred dollars; and if twenty tuns, and not exceeding thirty tuns, the sum of two hundred dollars; and if above thirty tuns, and not exceeding sixty tuns, the sum of five hundred dollars; and if above sixty tuns, the sum of one thousand dollars, in case it shall appear, within two years from the date of the bond, that such ship or vessel has been employed in any trade, whereby the revenue of the United States has been defrauded during the time the license granted to such ship or vessel remained in force; and the master of such ship or vessel shall also swear or affirm, that *he is a citizen of the United States, and that such license shall not be used for any other vessel, or any other employment, than that for which it is specially granted, or in any trade or business whereby the revenue of the United States may be defrauded;* and if such ship or vessel be less than twenty tuns burden, the husband or managing owner shall swear or affirm, that *she is wholly the property of a citizen or citizens of the United States;* whereupon it shall be the duty of the collector of the district, comprehending the port whereto such ship or vessel may belong, to grant a license, in the form following: License for carrying on the coasting trade, cod fishery, or mackerel fishery, as the case may be.

In pursuance of an act of the Congress of the United States of America, entitled 'An act for enrolling and licensing ships or vessels to be employed in the coasting trade and fisheries, and for regulating the same,' —— —— having given bond that the —— called the ——, whereof the said —— is master, burden —— tuns, as appears by her enrollment, dated at ——, (but, if she be less than twenty tuns, insert instead thereof) proof being had of her admeasurement, shall not be employed in any trade, while this license shall continue in force, whereby the revenue of the United States shall be defrauded, and having also sworn (or affirmed) that this license shall not be used for any other vessel, or for any other employment, than is herein specified, license is hereby granted for the said ——, called the ——, to be employed in carrying on the ——, for one year from the date hereof, and no longer.

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Given under my hand and seal, at ——, this —— day of ——, in the year ——."

§ 31. *License how long to be considered in force.* — No license granted to any ship or vessel shall be considered in force any longer than such ship or vessel is owned, and of the description set forth in such license, or for carrying on any other business or employment than that for which she is specially licensed; and if any ship or vessel be found with a forged or altered license, or making use of a license granted for any other ship or vessel, such ship or vessel, with her tackle, apparel, and the cargo found on board her, shall be forfeited.

§ 32. *Vessel found trading between district and district, without a license in force, subject to alien tunnage duty, and may be forfeited in certain cases.* — Every ship or vessel of twenty tuns or upward, (other than such as are registered,) found trading between district and district, or between different places in the same district, or carrying on the fishery without being enrolled and licensed, or, if less than twenty tuns, and not lest than five tuns, without a license, in manner as is provided by this act, such ship or vessel, if laden with goods the growth or manufacture of the United States only, (distilled spirits only excepted,) or in ballast, shall pay the same fees and tunnage in every port of the United States at which she may arrive, as ships or vessels not belonging to a citizen or citizens of the United States; and if she have on board any articles of foreign growth or manufacture, or distilled spirits, other than sea stores, the ship or vessel, together with her tackle, apparel, and furniture, and the lading found on board, shall be forfeited: *Provided*, however, if such ship or vessel be at sea at the expiration of the time for which the license was given, and the master of such ship or vessel shall swear or affirm that such was the case, and shall also, within forty-eight hours after his arrival, deliver to the collector of the district in which he shall first arrive, the license which shall have expired, the forfeiture aforesaid shall not be incurred, nor shall the ship or vessel be liable to pay the fees and tunnage aforesaid.

§ 33. Collectors to number licenses progressively, beginning anew at the commencement of each year, make record thereof, and transmit copies once in three months to the register of the treasury. And where any ship or vessel shall be licensed or enrolled anew, or, being licensed or enrolled, shall afterward be registered, or being registered, shall afterward be enrolled

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or licensed, she shall, in every such case, be enrolled, licensed, or registered, by her former name.

§ 34. *Vessel proceeding on foreign voyage without surrendering enrollment and license, subject to forfeiture.* — If any ship or vessel, enrolled or licensed as aforesaid, shall proceed on a foreign voyage, without first giving up her enrollment and license to the collector of the district comprehending the port from which she is about to proceed on such foreign voyage, and being duly registered by such collector, every such ship or vessel, together with her tackle, apparel, and furniture, and the goods, wares, and merchandise so imported therein, shall be liable to seizure and forfeiture.[1]

§ 35. *License, when to be given up to collector granting the same, and penalty for neglect, &c.* — The license granted to any ship or vessel shall be given up to the collector of the district who may have granted the same within three days after the expiration of the time for which it was granted, in case such ship or vessel be then within the district; or, if she be absent at that time, within three days from her first arrival within the district afterward; or, if she be sold out of the district, within three days after the arrival of the master within any district, to the collector of such district, taking his certificate therefor; and if the master thereof shall neglect or refuse to deliver up the license, as aforesaid, he shall forfeit fifty dollars; but if such license shall have been previously given up to the collector of any other district, as authorized by this act, and a certificate thereof, under the hand of such collector, be produced by such master, or if such license be lost, or destroyed, or unintentionally mislaid, so that it cannot be found, and the master of such ship or vessel shall make and subscribe an oath or affirmation that such license is lost, destroyed, or unintentionally mislaid, as he verily believes, and that the

[1] Vessels on the northern, north-eastern, and north-western frontiers of the United States are authorized by subsequent enactment to carry on the foreign and coasting trade, under a special enrollment and license for that purpose.

From and after the passage of this act, any boat, sloop, or other vessel of the United States, navigating the waters on our northern, north-eastern, and north-western frontiers, otherwise than by sea, shall be enrolled and licensed in such form as may be prescribed by the Secretary of the Treasury; which enrollment and license shall authorize any such boat, sloop, or other vessel, to be employed either in the coasting or foreign trade; and no certificate of registry shall be required for vessels so employed on said frontiers: *Provided*, That such boat, sloop, or vessel shall be, in every other respect, liable to the rules, regulations, and penalties now in force relating to registered vessels on our northern, north-eastern, and north-western frontiers. *Act March* 2, 1831, § 3.

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same, if found, shall be delivered up, as is herein required, then the aforesaid penalty shall not be incurred. And if such license shall be lost, destroyed, or unintentionally mislaid, as aforesaid, before the expiration of the time for which it was granted, upon the like oath or affirmation being made and subscribed by the master of such ship or vessel, the said collector is hereby authorized and required, upon application being made therefor, to license such ship or vessel anew.

§ 36. *License may be surrendered by owner at any time.* — It shall and may be lawful for the owner or owners of any licensed ship or vessel to return such license to the collector who granted the same at any time within the year for which it was granted, who shall thereupon cancel the same, and shall license such vessel anew, upon the application of the owner or owners, and upon the conditions hereinbefore required being complied with.

§ 37. *Licensed vessel to have name painted on stern.* — Every licensed ship or vessel shall have her name, and the port to which she belongs, painted on her stern, in the manner as is provided for registered ships or vessels; and if any licensed ship or vessel be found without such painting, the owner or owners thereof shall pay twenty dollars.

§ 38. *Change of master to be reported to collector and indorsed on license.* — When the master of any licensed ship or vessel, ferry boats excepted, shall be changed, the new master, or, in case of his absence, the owner, or one of the owners thereof, shall report such change to the collector residing at the port where the same may happen, if there be one, otherwise to the collector residing at any port where such ship or vessel may next arrive, who, upon the oath or affirmation of such new master, or, in case of his absence, of the owner, or one of the owners, that he is a citizen of the United States, and that such ship or vessel shall not, while such license continues in force, be employed in any manner whereby the revenue of the United States may be defrauded, shall indorse such change on the license, with the name of the new master; and when any change shall happen as aforesaid, and such change shall not be reported, and the indorsement made of such change, as is herein required, such ship or vessel, found carrying on the coasting trade or fisheries, shall be subject to pay the same fees as a vessel of the United States having a register, and the said new master shall forfeit and pay the sum of ten dollars.

§ 39. *Officers of the revenue may inspect enrollment and*

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license. — It shall be lawful, at all times, for any officer concerned in the collection of the revenue to inspect the enrollment or license of any ship or vessel; and if the master of any such ship or vessel shall not exhibit the same, when thereunto required by such officer, he shall pay one hundred dollars.

§ 40. *Vessels of the burden of five tuns, and less than twenty tuns, to be admeasured, &c., before being licensed.* — Before any ship or vessel, of the burden of five tuns, and less than twenty tuns, shall be licensed, the same admeasurement shall be made of such ship or vessel, and the same provisions observed relative thereto, as are to be observed in case of admeasuring ships or vessels to be registered or enrolled; but in all cases where such ship or vessel, or any other licensed ship or vessel, shall have been once admeasured, it shall not be necessary to measure such ship or vessel anew, for the purpose of obtaining another enrollment or license, except such ship or vessel shall have undergone some alteration, as to her burden, subsequent to the time of her former license.

§ 41. *Collectors and other officers, knowingly making any false record of enrollment, or giving any false description, &c., liable to same penalties as for like offenses in respect to registered vessels.*

§ 42. *Persons swearing or affirming falsely shall suffer the like pains and penalties as shall be incurred by persons committing willful and corrupt perjury; and persons forging, counterfeiting, erasing, altering, or falsifying any enrollment, license, or other document mentioned in this act, shall forfeit five hundred dollars.*

§ 43. *Licensed vessel transferred to a person not a resident citizen liable to forfeiture.* — If any licensed ship or vessel shall be transferred, in whole or in part, to any person who is not, at the time of such transfer, a citizen of, and resident within, the United States, or if any such ship or vessel shall be employed in any other trade than that for which she is licensed, or shall be found with a forged or altered license, or one granted for any other ship or vessel, every such ship or vessel, with her tackle, apparel, and furniture, and the cargo found on board her, shall be forfeited.

§ 44. *Provisions of this act not to extend to boats or lighters not masted and decked.* — Nothing in this act shall be construed to extend to any boat or lighter, not being masted, or if masted, and not decked, employed in the harbor of any town or city.

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FOREIGN-BUILT VESSELS OWNED BY CITIZENS OF THE UNITED STATES.

§ 45. Although no ships or vessels, other than such as may be possessed of registers, enrollments, or licenses, duly issued and in force, are deemed and denominated ships and vessels of the United States, yet foreign-built vessels, purchased, whether of belligerents or neutrals, during a war to which the United States are not a party, or, in peace, of citizens or subjects of a foreign state, and wholly owned by citizens of the United States, are held to be entitled to the protection of the authorities and flag of the United States as national property.[1] To enable, however, the owners of such vessels to protect their rights, if questioned or molested, collectors of the customs, though forbidden by law to grant any marine document or certificate of ownership, are authorized to make record of the bills of sale, authenticate their validity in form and substance, and deliver to the owners certificates thereof, setting forth also that said owners are citizens of the United States.

These facts, thus authenticated, if the transfer was in good faith, entitle the vessel to protection as the lawful property of citizens of the United States.[2]

[1] *Andrews, Dig. Opin. Attorneys Gen.* 477.

[2] It will be distinctly understood, however, that vessels not registered, enrolled, or licensed, under the laws of the United States, wholly owned by citizens thereof, cannot legally import goods, wares, or merchandise from foreign ports, and are subjected in the coasting trade to disabilities and exactions from which documented vessels of the United States are exempted.

On arrival from a foreign port, such undocumented vessels, if laden with goods, wares, or merchandise, will, with their cargoes, be subjected to forfeiture. If in ballast only, or with passengers, without cargo, they will be subject to a tunnage duty of one dollar per tun.

In the coastwise trade, such undocumented vessels, if laden with goods, wares, and merchandise of the growth or manufacture of the United States only, (distilled spirits only excepted,) taken in within one district of the United States to be discharged in another district within the same, or in ballast, will be subjected, at every port of the United States at which they may arrive, to payment of the fees prescribed by law in the case of vessels not belonging to citizens of the United States, and to a tunnage duty of one dollar per tun. But if they have on board any articles of foreign growth or manufacture, or distilled spirits, other than sea stores, such vessels, with their tackle, apparel, furniture, and the lading found on board, will be forfeited. *Gen. Reg. Art.* 78–80.

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LICENSES TO YACHTS.

§ 46. *Secretary of Treasury may cause yachts to be licensed.* — The Secretary of the Treasury is hereby authorized to cause yachts, used and employed exclusively as pleasure vessels, and designed as models of naval architecture, and now entitled to be enrolled as American vessels, to be licensed on terms which will authorize them to proceed from port to port of the United States, without entering or clearing at the custom house: *Provided*, such vessels so enrolled and licensed shall not be allowed to transport merchandise or carry passengers for pay. *And provided, further*, That the owner of any such vessel, before taking out such license, shall give a bond in such form, and for such amount, as the Secretary of the Treasury shall prescribe, conditional that the said vessel shall not engage in any unlawful trade, nor in any way violate the revenue laws of the United States, and shall comply with the laws in all other respects. *Act Aug.* 7, 1848, § 1.

§ 47. *To be subject to laws of United States.* — All such vessels shall, in all respects, except as above, be subject to the laws of the United States, and shall be liable to seizure and forfeiture for any violation of the provisions of this act. *Ibid.* § 2.

§ 48. *To be provided with special signal.* — All such licensed yachts shall use a signal of the form, size, and colors prescribed by the Secretary of the Navy, and the owners thereof shall at all times permit the naval architects in the employ of the United States to examine and copy the models of said yachts. *Ibid.* § 3.

§ 49. Under this act no license can be granted to a vessel of less than twenty tuns; and before being entitled to be so licensed, such vessel must be duly enrolled in conformity with law. The license in this, as in other cases, will continue in force, unless surrendered, for a term of one year from the date of issue, and no longer.

§ 50. The Secretary of the Navy has prescribed the signal to be used by vessels sailing under the license authorized by this act to be, "*The American ensign, substituting in the field a white foul anchor, surrounded by thirteen white stars in a circle, in lieu of a star for each state.*"[1]

[1] It will become the duty of the officers of the customs to see that this provision of the law is complied with; and also that each yacht shall have

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CHANGE OF VESSEL'S NAME.

§ 51. *Name of Vessel may be changed only by act of Congress.* — By an act passed on the 5th of March, 1856, the Secretary of the Treasury was authorized to permit the owner or owners of any vessel to change the name of such vessel, when in his opinion there should be sufficient cause for so doing. This act having been repealed by an act passed January 13, 1859, the name under which a vessel may have been registered, enrolled, or licensed, can now be changed only by special act of Congress. Whenever, therefore, it is desired to assume a new name for any vessel, as aforesaid, application must be made to Congress therefor, by petition, setting forth the original name, the place where and time when built, the tunnage, and the name proposed to be taken, together with the reasons for the change. If a change be authorized, marine papers will be taken out in the new name.

§ 52. *Nationalization of foreign-built vessels.* — Although by the act of December 23, 1852, the Secretary of the Treasury is authorized to direct the registry or enrollment of foreign-built vessels, wrecked in the United States, and subsequently purchased and repaired by citizens of said states, (see p. 26 and *note*,) yet when such vessels are found derelict out of the jurisdiction of the United States, and are brought into our ports, and purchased and repaired by American citizens, the privilege of registry and enrollment can only be obtained by special acts of Congress, passed for that purpose in each case.

her name, and the port to which she belongs, painted on her stern, as required by existing laws.

It will be distinctly understood that this law authorizes yachts, duly licensed for that purpose, "to proceed from port to port of the United States, without entering or clearing at the custom house," but expressly provides that such vessels "shall not be allowed to transport merchandise or carry passengers for pay."

The proper officers of the customs will, consequently, not require entry or clearance at the custom house of yachts proceeding from port to port within the United States; but masters, or other persons in command or charge of said vessels, must exhibit their enrollments and licenses on demand of any collector, surveyor, or inspector of the customs, and submit to such examination as said officers, or either of them, shall see fit to make of the vessel, with a view to the enforcement of the requirements of law, and the due protection of the public revenue. *Gen. Reg. Art.* 189, 190.

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TRANSFER OF VESSELS.

§ 53. *No bill of sale, &c., valid, unless recorded.* — No bill of sale, mortgage, hypothecation, or conveyance of any vessel, or part of any vessel, of the United States, shall be valid against any person other than the grantor or mortgagor, his heirs and devisees, and persons having actual notice thereof, unless such bill of sale, mortgage, hypothecation, or conveyance, be recorded in the office of the collector of the customs where such vessel is registered or enrolled:[1] *Provided*, That the lien by bottomry on any vessel, created during her voyage by a loan of money or materials necessary to repair or enable such vessel to prosecute a voyage, shall not lose its priority, or be in any way affected by the provisions of this act. *Act July* 29, 1850, § 1.

§ 54. *Collectors to record and certify bills of sale.* — The collectors of the customs shall record all such bills of sale, mortgages, hypothecations, or conveyances, and also all certificates for discharging and canceling any such conveyances, in a book or books to be kept for that purpose, in the order of their reception, noting in said book or books, and also on the bill of sale, mortgage, hypothecation, or conveyance, the time when the same was received; and shall certify on the bill of sale, mortgage, hypothecation, or conveyance, or certificate of discharge or cancellation, the number of the book and page where recorded, and shall receive for so recording such instrument of conveyance, or certificate of discharge, fifty cents. *Ibid.* § 2.

§ 55. *Index of records to be kept for inspection, and certificates granted.* — The collectors of the customs shall keep an index of such records, inserting alphabetically the names of the vendor or mortgagor, and of the vendee or mortgagee, and shall permit said index and books of records to be inspected during office hours, under such reasonable regulations as they may establish; and shall, when required, furnish to any per-

[1] It is immaterial whether the register or enrollment be permanent or temporary: the record must be made at the port where the vessel is registered or enrolled *at the date of the bill of sale*, whether it be her home port, or the port where she may have taken out temporary papers. This construction was settled by the Supreme Court of Massachusetts in the case of Potter *v.* Irish, March Term, 1858.

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son a certificate, setting forth the names of the owners of any vessel registered or enrolled, the parts or proportion owned by each, (if inserted in the register or enrollment,) and also the material facts of any existing bill of sale, mortgage, hypothecation, or other incumbrance upon such vessel, recorded since the issuing of the last register or enrollment, viz.: the date, amount of such incumbrance, and from and to whom, or in whose favor made. The collectors shall receive for each such certificate one dollar. *Ibid.* § 3.

§ 56. *Certified copies shall be furnished.* — The collectors of the customs shall furnish certified copies of such records on the receipt of fifty cents for each bill of sale, mortgage, or other conveyance. *Ibid.* § 4.

§ 57. *Owner applying for register or enrollment shall set forth in oath part of vessel belonging to each owner.* — The owner or agent of the owner of any vessel of the United States, applying to the collector of the customs for the register or enrollment of a vessel, shall, in addition to the oath now prescribed by law, set forth in the oath of ownership the part or proportion of such vessel belonging to each owner, and the same shall be inserted in the register or enrollment; and all bills of sale of vessels registered or enrolled shall set forth the part of the vessel owned by each person selling, and the part conveyed to each person purchasing. *Ibid.* § 5.

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MARINE PAPERS.

§ 58. In addition to certificates of registry and enrollment, which in time of peace are sufficient to ascertain our flag, provision has been made both by law and treaty stipulation for certain other papers denominated passports and sea letters.

§ 59. *Secretary of State shall prepare form of passport.* — It shall be the duty of the Secretary of State to prepare a form, which, when approved by the President, shall be deemed the form of a passport for ships and vessels of the United States.[1] *Act June* 1, 1799, § 1.

§ 60. *Vessels of the United States bound to foreign country to be furnished with passport.* — Every ship and vessel of the United States, going to any foreign country, shall, before she departs from the United States, at the request of the master, be furnished, by the collector for the district where such ship or vessel may be, with a passport of the form prescribed and established, pursuant to the foregoing section; and, in order to be entitled to such passport, the master of every such ship or vessel shall be bound, with sufficient sureties, to the Treasurer of the United States, in the penalty of two thousand dollars, conditioned, that the said passport shall not be applied to the use or protection of any other ship or vessel than the one described in the same; and that, in case of the loss or sale of any ship or vessel having such passport, the same shall, within three months, be delivered up to the collector from whom it was received, if the loss or sale take place within the United States; or within six months, if the same shall

[1] "*By the President of the United States of America:*

"Suffer the —— —— master or commander, of the burden of —— tuns, or thereabouts, mounted with —— guns, navigated with —— men, to pass with her company, passengers, goods, and merchandise, without any hinderance, seizure, or molestation, the said —— appearing, by good testimony, to belong to one or more of the citizens of the United States, and to him or them only.

"Given under my hand, and the seal of the United States of America, the —— day of ——, in the year of our Lord —— thousand —— hundred and ——.

No. ——

"By the President:

—— ——, *Secretary of State.*

"State of ——, District of ——. Countersigned by —— ——.

"*To all persons whom these may concern.*"

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happen at any place nearer than the Cape of Good Hope; and within eighteen months, if at a more distant place. *Ibid.* § 2.

§ 61. *Sea letter and certificate of national character.* — To the end that all dissension and quarrel may be avoided and prevented, it has been agreed, that in case that one of the two parties happens to be at war, the vessels belonging to the subjects or inhabitants of the other ally shall be provided with sea letters or passports, expressing the name, the property, and the burden of the vessel, as also the name and the place of abode of the master or commander of the said vessel, to the end that thereby it may appear that the vessel really and truly belongs to subjects or inhabitants of one of the parties; which passports shall be drawn and distributed according to the form annexed to this treaty: each time that the vessel shall return, she should have such her passport renewed, or, at least, they ought not to be of more ancient date than two years, before the vessel has been returned to her own country.[1]

[1] The forms of the sea letter and certificate provided for by this article of the treaty are as follows, — being always written in French, Spanish, English, and German: —

"—— ——, *President of the United States of America, to all who shall see these presents, greeting:*

"Be it known, that leave and permission are hereby given to —— ——, master or commander of the —— called ——, of the burden of —— tuns, or thereabouts, lying at present in the port of ——, bound for ——, and laden with ——, to depart and proceed with the said —— on his said voyage, such —— having been visited, and the said —— —— having made oath before the proper officer that the said —— belongs to one or more of the citizens of the United States of America, and to him or them only.

"In witness whereof, *I have subscribed my name to these presents, and affixed the seal of the United States of America thereto, and caused the same to be countersigned by ——, at ——, the —— day of —— in the year of our Lord ——.*

"By the President:

"Most Serene, Serene, most Puissant, Puissant, High, Illustrious, Noble, Honorable, Venerable, Wise, and Prudent Lords, Emperors, Kings, Republics, Princes, Dukes, Earls, Barons, Lords, Burgomasters, Schepens, Counselors, as also Judges, Officers, Justiciaries, and Regents, of all the good cities and places, whether Ecclesiastical or Secular, who shall see these patents or hear them read: We —— —— make known, that the master of —— appearing before us, has declared, upon oath, that the vessel called ——, of the burden of about —— tuns, which he at present navigates, is of the United States of America, and that no subjects of the present belligerent powers have any part or portion therein, directly or indirectly, so may God Almighty help him. And, as we wish to see the said master prosper in his lawful affairs, our prayer is, to all the before mentioned, and to each of them separately, where the said master shall arrive with his vessel and cargo, that they may please to receive the said master with goodness, and to treat him

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It has been also agreed, that such vessels, being loaded, ought to be provided not only with the said passports or sea letters, but also with a general passport, or with particular passports or manifests, or other public documents, which are ordinarily given to vessels outward bound in the ports from whence the vessels have set sail in the last place, containing a specification of the cargo, of the place from whence the vessel departed, and of that of her destination; or, instead of all these, with certificates from the magistrates or governors of cities, places, and colonies from whence the vessel came, given in the usual form, to the end that it may be known whether there are any effects prohibited or contraband on board the vessels, and whether they are destined to be carried to an enemy's country or not; and in case any one judges proper to express in the said documents the persons to whom the effects on board belong, he may do it freely, without, however, being bound to do it; and the omission of such expression can not and ought not to cause a confiscation. *Treaty with the Netherlands*, 1782, *Art.* 25.

in a becoming manner, permitting him, on paying the usual tolls and expenses in passing and repassing, to pass, navigate, and frequent the ports, passes, and territories, to the end to transact his business, where and in what manner he shall judge proper. Whereof we shall be willingly indebted.

"*In witness and for cause whereof we affix hereto the seal of* ——."

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SEAMEN IN THE MERCHANT SERVICE.

§ 62. *Master to make written agreement with seamen.* — Every master or commander of any ship or vessel bound from a port in the United States to any foreign port, or of any ship or vessel of the burden of fifty tuns or upward bound from a port in one state to a port in any other than an adjoining state, shall, before he proceed on such voyage, make an agreement, in writing or in print, with every seaman or mariner on board such ship or vessel, (except such as shall be apprentice or servant to himself or owners,) declaring the voyage or voyages, term or terms of time, for which such seaman or mariner shall be shipped. And if any master or commander of such ship or vessel shall carry out any seaman or mariner (except apprentices or servants as aforesaid) without such contract or agreement being first made and signed by the seamen and mariners, such master or commander shall pay to every such seaman or mariner the highest price or wages which shall have been given at the port or place where such seaman or mariner shall have been shipped, for a similar voyage, within three months next before the time of such shipping: *Provided*, Such seaman or mariner shall perform such voyage; or if not, then for such time as he shall continue to do duty on board such ship or vessel; and shall, moreover, forfeit twenty dollars for every such seaman or mariner, one half to the use of the person prosecuting for the same, the other half to the use of the United States; and such seaman or mariner, not having signed such contract, shall not be bound by the regulations, nor subject to the penalties and forfeitures, contained in this act. *Act July* 20, 1790, § 1.

§ 63. *Seaman neglecting to render himself on board to forfeit one day's pay for every hour's neglect.* — At the foot of every such contract, there shall be a memorandum in writing of the day and the hour on which such seaman or mariner, who shall so ship and subscribe, shall render themselves on board, to begin the voyage agreed upon. And if any such seaman or mariner shall neglect to render himself on board the ship or vessel, for which he has shipped, at the time mentioned in such memorandum, and if the master, commander, or other officer of the ship or vessel, shall, on the day on which such neglect happened, make an entry, in the

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log book of such ship or vessel, of the name of such seaman or mariner, and shall, in like manner, note the time that he so neglected to render himself, (after the time appointed,) every such seaman or mariner shall forfeit, for every hour which he shall so neglect to render himself, one day's pay, according to the rate of wages agreed upon, to be deducted out of his wages. And if any such seaman or mariner shall wholly neglect to render himself on board of such ship or vessel, or, having rendered himself on board, shall afterwards desert and escape, so that the ship or vessel proceed to sea without him, every such seaman and mariner shall forfeit and pay to the master, owner, or consignee of the said ship or vessel a sum equal to that which shall have been paid to him by advance at the time of signing the contract, over and besides the sum so advanced. *Ibid.* § 2.

§ 64. *Seaman absenting himself from the vessel to forfeit three days' pay for each day's absence.* — If any seaman or mariner who shall have subscribed such contract as is hereinbefore described shall absent himself from on board the ship or vessel in which he shall so have shipped, without leave of the master or officer commanding on board, and the mate, or other officer having charge of the log book, shall make an entry therein of the name of such seaman or mariner, on the day on which he shall so absent himself, and if such seaman or mariner shall return to his duty within forty-eight hours, such seaman or mariner shall forfeit three days' pay for every day which he shall so absent himself, to be deducted out of his wages; but if any seaman or mariner shall absent himself for more than forty-eight hours at one time, he shall forfeit all the wages due to him, and all his goods and chattels which were on board the said ship or vessel, or in any store where they may have been lodged at the time of his desertion, to the use of the owners of the ship or vessel, and moreover shall be liable to pay to him or them all damages which he or they may sustain by being obliged to hire other seamen or mariners in his or their place. *Ibid.* § 5.

§ 65. *When seaman may demand his wages.* — Every seaman or mariner shall be entitled to demand and receive, from the master or commander of the ship or vessel to which they belong, one third part of the wages which shall be due to him, at every port where such ship or vessel shall unlade and deliver her cargo before the voyage be ended, unless the contrary be expressly stipulated in the contract: and as soon as the voyage is ended, and the cargo or ballast be fully

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discharged at the last port of delivery, every seaman or mariner shall be entitled to the wages which shall be then due according to his contract; and if such wages shall not be paid within ten days after such discharge, or if any dispute shall arise between the master and seamen or mariners touching the said wages, it shall be lawful for the judge of the district where the said ship or vessel shall be, or in case his residence be more than three miles from the place, or of his absence from the place of his residence, then for any judge or justice of the peace, to summon the master of such ship or vessel to appear before him, to show cause why process should not issue against such ship or vessel, her tackle, furniture, and apparel, according to the course of Admiralty Courts, to answer for the said wages. *Ibid.* § 6.

§ 66. *Seaman deserting may be arrested.* — If any seaman or mariner, who shall have signed a contract to perform a voyage, shall, at any port or place, desert, or shall absent himself from such ship or vessel, without leave of the master, or officer commanding in the absence of the master, it shall be lawful for any justice of peace within the United States (upon the complaint of the master) to issue his warrant to apprehend such deserter, and bring him before such justice; and if it shall then appear, by due proof, that he has signed a contract within the intent and meaning of this act, and that the voyage agreed for is not finished, altered, or the contract otherwise dissolved, and that such seaman or mariner has deserted the ship or vessel, or absented himself without leave, the said justice shall commit him to the house of correction or common jail of the city, town, or place, there to remain until the said ship or vessel shall be ready to proceed on her voyage, or till the master shall require his discharge, and then to be delivered to the said master, he paying all the cost of such commitment, and deducting the same out of the wages due to such seaman or mariner. *Ibid.* § 7.

§ 67. *What vessels shall be provided with medicine chests.* — Every ship or vessel, belonging to a citizen or citizens of the United States, of the burden of one hundred and fifty tuns or upward, navigated by ten or more persons in the whole, and bound on a voyage without the limits of the United States, shall be provided with a chest of medicines, put up by some apothecary of known reputation, and accompanied by directions for administering the same; and the said medicines shall be examined by the same or some other apothecary once, at least, in every year, and supplied with fresh medicines in

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the place of such as shall have been used or spoiled; and in default of having such medicine chest so provided and kept fit for use, the master or commander of such ship or vessel shall provide and pay for all such advice, medicine, or attendance of physicians, as any of the crew shall stand in need of, in case of sickness, at every port or place where the ship or vessel may touch or trade at during the voyage, without any deduction from the wages of such sick seaman or mariner.[1] *Ibid.* § 8.

§ 68. *Vessels required to have certain quantities of water and provisions.* — Every ship or vessel, belonging as aforesaid, bound on a voyage across the Atlantic Ocean, shall, at the time of leaving the last port from whence she sails, have on board, well secured under deck, at least sixty gallons of water, one hundred pounds of salted flesh meat, and one hundred pounds of wholesome shipbread, for every person on board such ship or vessel, over and besides such other provisions, stores, and live stock, as shall, by the master or passengers, be put on board, and in like proportion for shorter or longer voyages; and in case the crew of any ship or vessel, which shall not have been so provided, shall be put upon short allowance in water, flesh, or bread, during the voyage, the master or owner of such ship or vessel shall pay, to each of the crew, one day's wages beyond the wages agreed on, for every day they shall be so put to short allowance, to be recovered in the same manner as their stipulated wages. *Ibid.* § 9.

§ 69. *Collectors to register seamen and grant protections.* — The collector of every district shall keep a book or books, in which, at the request of any seaman, being a citizen of the United States of America, and producing proof of his citizenship, authenticated in the manner hereinafter directed, he shall enter the name of such seaman, and shall deliver to him a certificate, in the following form, that is to say: "I, A. B., collector of the district of D., do hereby certify that E. F., an American seaman, aged —— years, or thereabout, of the hight of —— feet —— inches, [describing the said seaman as particularly as may be,] has this day produced to me proof, in the manner directed in the act entitled 'An act for the relief and protection of American seamen;' and, pursuant to the said act, I do hereby certify that the said E. F. is a

[1] By the act of March 2, 1805, the provisions of this section are extended to all merchant vessels of the burden of seventy-five tuns or upward, navigated with six persons or more in the whole, and bound from the United States to any port or ports in the West Indies.

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citizen of the United States of America: In witness whereof I have hereunto set my hand and seal of office, this —— day of ——."[1] *Act May* 28, 1796, § 1.

§ 70. *Master of vessel arriving from foreign port to pay twenty cents per month for each seaman employed.* — The master or owner of every ship or vessel of the United States, arriving from a foreign port into any port of the United States, shall, before such ship or vessel shall be admitted to an entry, render to the collector a true account of the number of seamen that shall have been employed on board such vessel since she was last entered at any port in the United States, and shall pay to the said collector at the rate of twenty cents per month for every seaman so employed; which sum he is hereby authorized to retain out of the wages of such seaman.[2] *Act July* 16, 1798, § 1.

§ 71. *Master of vessel in coasting trade to render account of men employed, and pay like sum.* — No collector shall grant to any ship or vessel whose enrollment or license for carrying on the coasting trade has expired, a new enrollment or license, before the master of such ship or vessel shall first render a true account, to the collector, of the number of seamen, and the time they have severally been employed on board such ship or vessel, during the continuance of the license which has so expired, and pay to such collector twenty cents per month for every month such seamen have been severally employed as aforesaid; which sum the said master is hereby authorized to retain out of the wages of such seamen. And if any such master shall render a false account of the number of men, and the length of time they have been severally employed, as is herein required, he shall forfeit and pay one hundred dollars. *Ibid.* § 2.

§ 72. *President authorized to provide for temporary relief of disabled seamen.* — It shall be the duty of the several collectors to make a quarterly return of the sums collected by them, respectively, by virtue of this act, to the Secretary of the Treasury; and the President of the United States is hereby authorized, out of the same, to provide for the temporary

[1] Negroes are not entitled to protections under this act. *Treasury Decision.* — As "persons of color, natives of the United States," may legally be employed on board vessels of the United States, it would seem that certificates setting forth the fact of their *nativity* might properly be granted; and such is the practice in some of the ports.

[2] By the act of March 1, 1843, the provisions of this act were extended to the masters, owners, and seamen of registered vessels employed in the coasting trade.

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relief and maintenance of sick or disabled seamen, in the hospitals, or other proper institutions now established in the several ports of the United States, or in ports where no such institutions exist, then in such other manner as he shall direct. *Ibid.* § 3.

§ 73. *Seamen discharged in foreign country to receive extra pay.* — Whenever a ship or vessel, belonging to a citizen of the United States, shall be sold in a foreign country, and her company discharged, or when a seaman or mariner, a citizen of the United States, shall, with his own consent, be discharged in a foreign country, it shall be the duty of the master or commander to produce to the consul, vice-consul, commercial agent, or vice-commercial agent, the list of his ship's company, certified as aforesaid, and to pay to such consul, vice-consul, commercial agent, or vice-commercial agent, for every seaman or mariner so discharged, being designated on such list as a citizen of the United States, three months' pay, over and above the wages which may then be due to such mariner or seaman, two thirds thereof to be paid by such consul or commercial agent to each seaman or mariner so discharged, upon his engagement on board of any vessel to return to the United States, and the other remaining third to be retained for the purpose of creating a fund for the payment of the passages of seamen or mariners, citizens of the United States, who may be desirous of returning to the United States, and for the maintenance of American seamen who may be destitute, and may be in such foreign port. *Act Feb.* 28, 1803, § 3.

§ 74. *Provision for seamen found destitute in foreign port.* — It shall be the duty of the consuls, vice-consuls, commercial agents, vice-commercial agents of the United States, from time to time, to provide for the mariners and seamen of the United States, who may be found destitute within their districts, respectively, sufficient subsistence and passages to some port in the United States, in the most reasonable manner, at the expense of the United States, subject to such instructions as the Secretary of State shall give; and all masters and commanders of vessels belonging to citizens of the United States, and bound to some port of the same, are hereby required and enjoined to take such mariners or seamen on board of their ships or vessels, at the request of the said consuls, vice-consuls, commercial agents, or vice-commercial agents, respectively, and to transport them to the port in the United States to which such ships or vessels may be bound, on such terms, not exceeding ten dollars for each person, as may be

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agreed between the said master and consul, or commercial agent. And the said mariners or seamen shall, if able, be bound to do duty on board such ships or vessels, according to their several abilities: *Provided*, That no master or captain of any ship or vessel shall be obliged to take a greater number than two men to every one hundred tuns burden of the said ship or vessel, on any one voyage; and if any such captain or master shall refuse the same, on request or order of the consul, vice-consul, commercial agent, or vice-commercial agent, such captain or master shall forfeit and pay the sum of one hundred dollars for each mariner or seaman so refused, to be recovered, for the benefit of the United States, in any court of competent jurisdiction. And the certificate of any such consul or commercial agent, given under his hand and official seal, shall be prima facie evidence of such refusal, in any court of law having jurisdiction for the recovery of the penalty aforesaid. *Ibid.* § 4.

§ 75. *Duplicate list of crew to be fair copy.* — The duplicate list of the crew of any vessel bound on a foreign voyage, made out pursuant to the act of February 28, 1803, shall be a fair copy in one uniform handwriting, without erasure or interlineation. *Act July* 20, 1840, § 1.

§ 76. *Owner to obtain certified copy of shipping articles.* — It shall be the duty of the owners of every such vessel to obtain from the collector of the customs of the district from which the clearance is made, a true and certified copy of the shipping articles, containing the names of the crew, which shall be written in a uniform hand, without erasures or interlineations. *Ibid.* § 2.

§ 77. *These documents to be deemed to contain all conditions of contract.* — These documents, which shall be deemed to contain all the conditions of contract with the crew as to their service, pay, voyage, and all other things, shall be produced by the master, and laid before any consul, or other commercial agent of the United States, whenever he may deem their contents necessary to enable him to discharge the duties imposed upon him by law towards any mariner applying to him for his aid or assistance. *Ibid.* § 3.

§ 78. *All interlineations, &c., to be deemed fraudulent.* — All interlineations, erasures, or writing in a hand different from that in which such duplicates were originally made, shall be deemed fraudulent alterations, working no change in such papers, unless satisfactorily explained in a manner consistent with innocent purposes and the provisions of law which guard the rights of mariners. *Ibid.* § 4.

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§ 79. *On application of both master and seaman, consul may discharge.* — Any consul of the United States, and in case there is none resident at a foreign port, or he is unable to discharge his duties, then any commercial agent of the United States authorized to perform such duties, may, upon the application of both the master and any mariner of the vessel under his command, discharge such mariner, if he thinks it expedient, without requiring the payment of three months' wages, under the provisions of the act of February 28, 1803, or any other sum of money. Any consul, or other commercial agent, may also, on such joint application, discharge any mariner on such terms as will, in his judgment, save the United States from the liability to support such mariner, if the master gives his voluntary assent to such terms, and conforms thereto. *Ibid.* § 5, 6.

§ 80. *Discharge to be noted on crew list and articles.* — When a mariner is so discharged, the officer discharging him shall make an official entry thereof upon the list of the crew and the shipping articles. *Ibid.* § 7.

§ 81. *Seamen how shipped in foreign ports.* — Whenever any master shall ship a mariner in a foreign port, he shall forthwith take the list of his crew and the duplicate of the shipping articles to the consul, or person who discharges the duties of the office at that port, who shall make the proper entries thereon, setting forth the contract, and describing the person of the mariner; and thereupon the bond originally given for the return of the men shall embrace each person so shipped. *Ibid.* § 8.

§ 82. *When voyage is continued contrary to agreement, consul may discharge.* — When any mariner shall complain that the voyage is continued contrary to his agreement, or that he has fulfilled his contract, the consul, or other commercial agent performing like duties, may examine into the same by an inspection of the articles of agreement; and if on the face of them he finds the complaint to be well founded, he shall discharge the mariner if he desires it, and require of the master an advance, beyond the lawful claims of such mariner, of three months' wages, as provided in the act of February 28, 1803; and in case the lawful claims of such mariner are not paid upon his discharge, the arrears shall from that time bear an interest of twenty per centum: *Provided, however,* If the consul, or other commercial agent, shall be satisfied the contract has expired, or the voyage been protracted by circumstances beyond the control of the master, and without any

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design on his part to violate the articles of shipment, then he may, if he deems it just, discharge the mariner without exacting the three months' additional pay. *Ibid.* § 9.

§ 83. *Shipments contrary to this act void.* — All shipments of seamen made contrary to the provisions of this and other acts of Congress shall be void; and any seaman so shipped may leave the service at any time, and demand the highest rate of wages paid to any seaman shipped for the voyage, or the sum agreed to be given him at his shipment. *Ibid.* § 10.

§ 84. *Consuls to discountenance insubordination.* — It shall be the duty of consuls and commercial agents to reclaim deserters and discountenance insubordination by every means within their power; and where the local authorities can be usefully employed for that purpose, to lend their aid, and use their exertions, to that end, in the most effectual manner. *Ibid.* § 11.

§ 85. *Proceedings when a vessel is unseaworthy.* — If the first officer, or any officer, and a majority of the crew of any vessel, shall make complaint in writing that she is in an unsuitable condition to go to sea, because she is leaky, or insufficiently supplied with sails, rigging, anchors, or any other equipment, or that the crew is insufficient to man her, or that her provisions, stores, and supplies are not, or have not been, during the voyage, sufficient and wholesome, thereupon, in any of these or like cases, the consul, or commercial agent who may discharge any duties of a consul, shall appoint two disinterested, competent, practical men, acquainted with maritime affairs, to examine into the causes of complaint, who shall in their report state what defects and deficiencies, if any, they find to be well founded, as well as what, in their judgment, ought to be done to put the vessel in order for the continuance of her voyage. The inspectors so appointed shall have full power to examine the vessel and whatever is aboard of her, as far as is pertinent to their inquiry, and also to hear and receive any other proofs which the ends of justice may require; and if, upon a view of the whole proceedings, the consul, or other commercial agent, shall be satisfied therewith, he may approve the whole or any part of the report, and shall certify such approval, and if he dissents, shall also certify his reasons for so dissenting. The inspectors in their report shall also state whether, in their opinion, the vessel was sent to sea unsuitably provided in any important or essential particular, by neglect or design, or through mistake or accident; and in case it was by neglect or design, and the consul, or other com-

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mercial agent, approves of such finding, he shall discharge such of the crew as require it, each of whom shall be entitled to three months' pay, in addition to his wages to the time of discharge; but if, in the opinion of the inspectors, the defects or deficiencies found to exist have been the result of mistake or accident, and could not, in the exercise of ordinary care, have been known and provided against before the sailing of the vessel, and the master shall, in a reasonable time, remove or remedy the causes of complaint, then the crew shall remain and discharge their duty; otherwise they shall, upon their request, be discharged, and receive each one month's wages in addition to the pay up to the time of discharge. The master shall pay all such reasonable charges in the premises as shall be officially certified to him under the hand of the consul, or other commercial agent; but in case the inspectors report that the complaint is without any good and sufficient cause, the master may retain from the wages of the complainants, in proportion to the pay of each, the amount of such charges, with such reasonable damages for detention on that account, as the consul, or other commercial agent, directing the inquiry, may officially certify. *Ibid.* § 12–15.

§ 86. *Crew to have fullest liberty to lay complaints before consul.* — The crew of any vessel shall have the fullest liberty to lay their complaints before the consul or commercial agent in any foreign port,[1] and shall in no respect be restrained or hindered therein by the master or any officer, unless some sufficient and valid objection exist against their landing; in which case, if any mariner desire to see the consul or commercial agent, it shall be the duty of the master to acquaint him with it forthwith, stating the reason why the mariner is not permitted to land, and that he is desired to come on board; whereupon it shall be the duty of such consul or commercial agent to repair on board and inquire into the causes of the complaint, and to proceed thereon as this act directs. *Ibid.* § 16.

§ 87. *When deserters are apprehended, consul to inquire into facts, and authorized to discharge in case of cruel treatment.* — In all cases where deserters are apprehended, the consul or commercial agent shall inquire into the facts; and if satisfied that the desertion was caused by unusual or cruel

[1] This applies only to such causes of complaint as are specified in the act, viz.: that the mariner is detained contrary to his agreement, that the vessel is unseaworthy, &c., and not to affrays or quarrels between the officers and crew. 1 *Curtis*, 70.

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treatment, the mariner shall be discharged, and receive, in addition to his wages to the time of the discharge, three months' pay; and the officer discharging him shall enter upon the crew list and shipping articles the cause of discharge, and the particulars in which the cruelty or unusual treatment consisted, and subscribe his name thereto officially. *Ibid.* § 17.

§ 88. *Vessel proceeding to sea without documents required, liable to fine.* — If any master of a vessel shall proceed on a foreign voyage without the documents herein required, or refuse to produce them when required, or to perform the duties imposed by this act, or shall violate the provisions thereof, he shall be liable to each and every individual injured thereby, in damages, and shall, in addition thereto, be liable to pay a fine of one hundred dollars for each and every offense, to be recovered by any person suing therefor in any court of the United States in the district where such delinquent may reside or be found. *Ibid.* § 19.

§ 89. *Wages of seamen deserting forfeited to United States.* — Whenever any seaman or mariner of any vessel of the United States shall desert such vessel, the master or commander of such vessel shall note the fact and date of such desertion on the list of the crew, and the same shall be officially authenticated at the port or place of the consulate or commercial agency first visited by such vessel after such desertion, if such desertion shall have occurred in a foreign country; or if, in such case, such vessel shall not visit any place where there shall be any consulate or commercial agency, before her return to the United States, or the desertion shall have occurred in this country, the fact and time of such desertion shall be officially authenticated before a notary public immediately at the first port or place where such vessel shall arrive after such desertion; and all wages that may be due to such seaman or mariner, and whatever interest he may have in the cargo of such vessel, shall be forfeited to, and become the property of, the United States, and paid over for their use to the collector of the port where the crew of such vessel are accounted for, as soon as the same can be ascertained; first deducting therefrom any expense which may necessarily have been incurred on account of such vessel, in consequence of such desertion; and in settling the account of such wages or interest, no allowance or deduction shall be made except for moneys actually paid, or goods at a fair price supplied, or expenses incurred to, or for, such seaman or mariner, any receipt or voucher from, or arrangement with such

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seaman or mariner, to the contrary notwithstanding. *Act August* 18, 1856, § 25.

§ 90. *Seaman may be discharged, if entitled under general principles or usages of maritime law.* — Upon the application of any seaman or mariner for a discharge, if it shall appear to the consular officer that he is entitled to his discharge under any act of Congress, or according to the general principles or usages of maritime law, as recognized in the United States, he shall discharge such seaman or mariner, and shall require from the master or commander of the ship or vessel from which such discharge shall be made, the payment of three months' extra wages; and it shall be the duty of such master or commander to pay the same, and no such payment, or any part thereof, shall be remitted in any case, except such as are mentioned in the proviso of the ninth clause of the act entitled "An act in addition to the several acts regulating the shipment and discharge of seamen and the duties of consuls," approved July 20, 1840, and as hereinafter provided; and if any consular officer, when discharging any seaman or mariner, shall neglect to require the payment of, and collect, the extra wages required to be paid in the case of the discharge of any seaman or mariner, he shall be accountable to the United States for the full amount of their share of such wages, and to such seaman or mariner to the full amount of his share thereof; and if any seaman or mariner shall, after his discharge, have incurred any expense for board or other necessaries at the port or place of his discharge before shipping again, such expense shall be paid out of the share of the three months' wages to which he shall be entitled, which shall be retained for that purpose, and the balance only paid over to him: *Provided, however*, That in cases of wrecked or stranded ships or vessels, or ships or vessels condemned as unfit for service, no payment of extra wages shall be required.[1] *Act August* 18, 1856, § 26.

[1] By the twenty-eighth section of this act, consuls are authorized and required, in case of refusal on the part of any master to make payment as above provided, to retain in their possession all the ship's papers until payment shall be made.

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LAWS RELATING TO NAVIGATION.

§ 91. *Duty on tunnage of vessels in the foreign trade.* — On ships or vessels, built within the United States, but belonging wholly or in part to subjects of foreign powers, which shall be entered in the United States from any foreign port or place, there shall be paid a duty of thirty cents per tun;[1] on other ships or vessels, fifty cents per tun.[2] *Act July* 20, 1790, § 1.

§ 92. *Duty on tunnage of vessels in the coasting trade.* — On every ship or vessel, not of the United States, which shall be entered in one district from another district, having on board goods, wares, and merchandise taken in one district to be delivered in another district, there shall be paid at the rate of fifty cents per tun.[3] *Ibid.* § 2.

§ 93. *Vessels not of the United States to pay light money.* — A duty of fifty cents per tun, to be denominated "light money," shall be levied and collected on all ships or vessels not of the United States, which may enter the ports of the United States.[4] *Act March* 27, 1804, § 6.

§ 94. *Foreign vessels from ports not open to vessels of the United States to pay extra duty.* — On all foreign ships or vessels which shall be entered in the United States from any foreign port or place, to and with which vessels of the United States are not ordinarily permitted to go and trade, there shall be paid a duty at the rate of two dollars per tun. *Act January* 14, 1817, § 2.

§ 95. *What vessels may import foreign goods.* — No goods, wares, or merchandise shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong

[1] This provision is applicable now only to vessels (if such there be) sailing under certificates of record.

[2] Not of the United States, not equalized, and not especially provided for by treaty stipulation or law.

[3] The coasting trade having been closed by the act of March 1, 1817, against vessels belonging wholly or in part to subjects of foreign powers, this provision is only applicable to foreign-built vessels owned wholly by citizens of the United States, sailing under certified bills of sale, and vessels of the United States not manned by three fourths American seamen.

[4] Suspended by the act of May 31, 1830, in respect to vessels of such foreign nations as shall have abolished discriminating or countervailing duties so far as they operate to the disadvantage of the United States.

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to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation: *Provided, nevertheless,* That this regulation shall not extend to the vessels of any foreign nation which has not adopted, and which shall not adopt, a similar regulation. *Act March* 1, 1817, § 1

§ 96. *Goods imported, and vessel importing them, contrary to foregoing provision, to be forfeited.* — All goods, wares, or merchandise imported into the United States contrary to the true intent and meaning of this act, and the ship or vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States. *Ibid.* § 2.

§ 97. *Fishing vessels, to be entitled to bounty, must have crews consisting of three fourths American citizens.* — The bounties and allowances now granted by law to the owners of boats or vessels engaged in the fisheries shall be paid only on boats or vessels, the officers and at least three fourths of the crews of which shall be proved, to the satisfaction of the collector of the district where such boat or vessel shall belong, to be citizens of the United States, or persons not the subjects of any foreign prince or state. *Ibid.* § 3.

§ 98. *Coasting trade restricted to vessels of the United States.* — No goods, wares, or merchandise shall be imported, under penalty of forfeiture thereof, from one port of the United States to another port of the United States, in a vessel belonging wholly or in part to a subject of any foreign power; but this clause shall not be construed to prohibit the sailing of any foreign vessel from one to another port of the United States, provided no goods, wares, or merchandise, other than those imported in such vessel from some foreign port, and which shall not have been unladen, shall be carried from one port or place to another in the United States.[1] *Ibid.* § 4.

§ 99. *Vessels of the United States employed in the coasting trade to pay tunnage duty when not manned by three fourths American citizens.* — There shall be paid a duty of

[1] Neither can it be construed to prevent a foreign vessel from sailing between such ports, either in ballast or to complete a cargo, part of which is taken in at one port and the residue at another, for the purpose of being exported from the United States. This would be a legitimate voyage, upon which this clause would not operate. *Opin. Atty. Gen.* I. 795, and *Gen. Reg. Art.* 951. — Foreign vessels, except steamboats employed on rivers and bays, &c., may carry *passengers* from port to port in the United States. *Opin. Atty. Gen.*

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fifty cents per tun upon every ship or vessel of the United States which shall be entered in a district in one state from a district in another state, except it be an adjoining state on the sea coast, or on a navigable river or lake, and except also it be a coasting vessel going from Long Island, in the state of New York, to the State of Rhode Island, or from the State of Rhode Island to the said Long Island, having on board goods, wares, and merchandise, taken in one state to be delivered in another state: *Provided*, That it shall not be paid on any ship or vessel having a license to trade between the different districts of the United States, or to carry on the bank or whale fisheries, more than once a year: *And provided also*, That if the owner of any such vessel, or his agent, shall prove, to the satisfaction of the collector, that three fourths at least of the crew thereof are American citizens, or persons not the subjects of any foreign prince or state, the duty to be paid in such case shall be only at the rate of six cents per tun.[1] *Ibid.* § 5.

[1] Duties of tunnage on vessels of the United States having been discontinued by the act of May 31, 1830, in respect to vessels officered and manned by a certain proportion of American citizens, this proviso is in part inoperative, no tunnage duty being now demandable if the crew be composed of three fourths American citizens; if otherwise, a duty of fifty cents per tun is required to be levied.

Tunnage duties and light money now attach on foreign vessels, and vessels of the United States, under the following circumstances, and at the following rates: —

1. On foreign vessels, (except vessels of nations granting to vessels of the United States the same privileges as national vessels in respect to duty on tunnage,) and on vessels sailing under certificates of record, on entry from ports and places to and with which vessels of the United States are not ordinarily permitted to go and trade, —

Tunnage duty, per tun, ...	$2.00
Light money, " "	.50

2. On vessels owned by citizens of the United States, but not provided with certificates of registry, on entry as above, if in ballast only or with passengers, without cargo, —

Tunnage duty, per tun, ...	$2.00
Light money, " "	.50

3. On vessels sailing under certificates of record, on entry from ports or places with which vessels of the United States are permitted to go and trade, —

Tunnage duty, per tun, ...	30 cents.
Light money, " "	50 "

4. On foreign vessels, (except vessels of nations granting to vessels of the United States the same privileges as national vessels in respect to duty on tunnage,) unless otherwise provided by treaty or special legislation, on entry as above, —

Tunnage duty, per tun, ...	50 cents.
Light money, " "	50 "

5. On vessels owned by citizens of the United States, but not provided

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§ 100. *Vessels of the United States arriving from foreign ports to pay tunnage duty, unless all the officers and two thirds of the crew be American citizens.* — There shall be paid upon every ship or vessel of the United States, which shall be entered in the United States, from any foreign port or place, unless the officers, and at least two thirds of the crew thereof, shall be proved citizens of the United States, or persons not the subjects of any foreign prince or state, to the satisfaction of the collector, fifty cents per tun. *Ibid.* § 6.

§ 101. *In what cases these duties may be abated.* — The several bounties and remissions, or abatements of duty, allowed by this act, in the case of vessels having a certain proportion of seamen who are American citizens, or persons not the subjects of any foreign power, shall be allowed only in the case of vessels having such proportion of American seamen during their whole voyage, unless in case of sickness, death, or desertion, or where the whole or part of the crew shall have been taken prisoners in the voyage.[1] *Ibid.* § 7.

with certificates of registry, on entry as above, if in ballast only or with passengers, without cargo, —

Tunnage duty, per tun, ...	50 cents.
Light money, " "	50 "

6. On registered vessels entering from a foreign port or place, unless the officers, and at least two thirds of the crew, be citizens of the United States, or persons not the subjects of a foreign power, —

Tunnage duty, per tun, ...	50 cents.

7. On registered vessels, on entering a district in one state from a district in another state, except an adjoining state on the sea coast, or a navigable river or lake, having on board goods taken in one state to be delivered in another state, unless three fourths of the crew thereof be American citizens, or persons not the subjects of any foreign power, —

Tunnage duty, per tun, ...	50 cents.

8. On enrolled and licensed vessels for the coasting trade or fisheries, (except as excepted in the fifth section of the act March 1, 1817,) if less than three fourths of the crew thereof be American citizens, —

An annual duty of	50 cents.

[1] The discharge of seamen, although by mutual consent, at a foreign port, by a consular officer of the United States, will not exempt the vessel from the payment of this duty. The only exemption, provided by law, is in cases of sickness, death, desertion, or capture as prisoners of war, which must be certified by a consul of the United States. *Gen. Reg. Art.* 971. — So in case of discharge by a consul or commercial agent, in the several contingencies provided for by law, on the application of the seaman. Nor will the exemption obtain in the cases enumerated, if the sickness, death, or desertion happen after the vessel may have *cleared*, but before she has actually departed from the port where the clearance was granted. In such cases, the facts should be reported to the collector, the requisite proofs be produced, and an amended crew list taken out. The certificate of the collector of the port, in the United States, from which the vessel sailed, or of the consular officer at the foreign port from which she arrives, that American seamen

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§ 102. *Tunnage duties on vessels of the United States discontinued, except in certain cases.* — From and after the first day of April next, no duties upon the tunnage of the ships and vessels of the United States, of which the officers and two thirds of the crew shall be citizens of the United States, shall be levied or collected; and all acts and parts of acts imposing duties upon the tunnage of ships and vessels of the United States, officered and manned as aforesaid, so far as the same relate to the imposition of such duties, shall, from and after the said first day of April next, be repealed. *Act May* 31, 1830, § 1.

§ 103. *Tunnage duties on foreign vessels discontinued conditionally.* — From and after the said first day of April next, all acts and parts of acts imposing duties upon the tunnage of the ships and vessels of any foreign nation, so far as the same relate to the imposition of such duties, shall be repealed: *Provided*, That the President of the United States shall be satisfied that the discriminating or countervailing duties of such foreign nation, so far as they operate to the disadvantage of the United States, have been abolished. *Ibid.* § 2.

§ 104. *Discriminating duties of tunnage and impost conditionally suspended.* — Upon satisfactory evidence being given to the President of the United States, by the government of any foreign nation, that no discriminating duties of tunnage or impost are imposed or levied in the ports of the said nation, upon vessels wholly belonging to citizens of the United States, or upon the produce, manufacture, or merchandise imported in the same from the United States, or from any foreign country, the President is hereby authorized to issue his proclamation, declaring that the foreign discriminating duties of tunnage and impost within the United States are, and shall be, suspended and discontinued, so far as respects the vessels of the said foreign nation, and the produce, manufactures, or merchandise imported into the United States in the same, from the said foreign nation, or from any other foreign country; the said suspension to take effect from the time of such notification being given to the President of the United States, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States,

could not be obtained, is useless in any case. Unless the deficiency result from one of the causes specified in the law, the imposition of the duty is imperative; if it be the result of such cause, the certificate is unnecessary. It is to be observed, however, that no particular mode of proving the citizenship is prescribed by the act; any evidence *satisfactory to the collector* is sufficient.

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and their cargoes as aforesaid, shall be continued, and no longer. *Act May* 24, 1828, § 1.

§ 105. *Goods imported in foreign vessels to pay, in certain cases, discriminating duty of ten per cent.* — An addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares, and merchandise, on the importation of which, in American or foreign vessels, a specific discrimination between them is not herein made, which, from and after the time when this act shall take effect and go into operation, shall be imported in ships or vessels not of the United States; and that a further addition of ten per centum shall be made to the several rates of duties imposed by this act on all goods, wares, and merchandise, which shall be imported from any port or place east of the Cape of Good Hope, in foreign vessels: *Provided*, That these additional duties shall not apply to goods, wares, or merchandise which shall be imported, after the day that this act goes into operation, in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as shall then be paid on goods, wares, or merchandise imported in ships or vessels of the United States. *Act August* 30, 1842, § 11.

§ 106. *Additional duty on imposts in foreign vessels not to be remitted on exportation.* — In case of the reëxportation from the United States of goods, wares, and merchandise imported thereinto in foreign ships or vessels, no part of the additional duty imposed by law on such goods, wares, and merchandises, on account of their importation in such ships or vessels, shall be allowed to be drawback; but that the whole of the said additional duty shall be retained.[1] *Act May* 13, 1800, § 2.

[1] This provision is applicable to goods warehoused and withdrawn for exportation, if liable to the discriminating duty of ten per cent. imposed by the act of Aug. 30, 1842. In respect to such goods, the remission authorized by the warehouse law refers only to the regular tariff duty.

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COMMERCIAL INTERCOURSE WITH FOREIGN NATIONS.

Class I.

§ 107. Vessels belonging to the following nations are admitted under treaty stipulations, or the provisions of law, into ports of the United States, on the same terms, in respect to tunnage dues, impost duties, and other charges, as vessels of the United States, whether laden with goods, wares and merchandise, the production or manufacture of their own or other countries: —

Argentine Confederation,
Austria,
Belgium,
Brazil,
Chili,
Denmark,
Equador,
Great Britain,
Greece,
New Granada,
Guatemala,
Hanse Towns, (Hamburg, Lubec, and Bremen,)
Hanover,
Mecklenburg-Schwerin,
Netherlands,
Oldenburg,
Peru,
Pontifical States,
Prussia,
Russia,
San Salvador,
Sardinia,
Sweden and Norway,
Tuscany,
Two Sicilies,
Venezuela.

Class II.

§ 108. Vessels belonging to the following nations, under like stipulations, are placed on the footing of "the most favored nation," and are admitted into the United States on the same terms, as respects tunnage dues and light money, as vessels of the United States, whether laden with the productions of their own or other countries: —

Bolivia,
Costa Rica,
Mexico,
Muscat,[1]
Ottoman Empire,
Persia,
Tripoli,
Tunis.

[1] Vessels of the United States entering any port within the sultan's dominions shall pay no more than *five* per cent. duties on the cargo landed;

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Class III.

§ 109. Vessels belonging to the following nations are admitted into the United States on the same terms, in respect to impost, as vessels of the United States, only when laden with goods, wares, and merchandise the production or manufacture of the country to which such vessels may belong: —

France,[1] Portugal,[2]
Hawaiian Islands.

Class IV.

§ 110. The commercial relations of the United States with the following nations are not referable to either of the foregoing classes: —

§ 111. *Borneo.* — By the treaty with the Sultan of Borneo, concluded in 1850, it is stipulated that no duty exceeding one dollar per tun register shall be levied on vessels of the United States entering the ports of Borneo; such tunnage duty to be in lieu of all other charges and duties whatsoever.

§ 112. *China.* — By the treaty concluded in 1844, vessels

and this shall be in full consideration of all import and export duties, tunnage, license to trade, pilotage, anchorage, or any other charge whatever: nor shall any charge be paid on that part of the cargo which may remain on board unsold and reëxported; nor shall any charge whatever be paid on any vessel of the United States which may enter any of the ports of his majesty for the purpose of refitting, or for refreshments, or to inquire the state of the market. *Treaty* 1833, *Art* 3.

[1] Under the convention of 1822, tunnage and other navigation dues are exacted, on vessels of the United States entering at ports in France, at the rate of five francs per tun, and in ports of the United States on French vessels at ninety-four cents per tun. Goods, wares, and merchandise, the production or manufacture of either country, are exempted from the payment of discriminating duties on direct importation into the other, the origin of such goods being certified by the consuls of the respective countries. By a decree of Dec. 17, 1851, vessels of the United States laden with cotton may touch at British ports without losing the privilege of direct importation, provided bulk be not broken at such port, and no operation of commerce be transacted. French vessels arriving in the ports of the United States from Martinique, Guadaloupe, Cayenne, St. Pierre, and Miquelon, when direct from said islands, in ballast, or with articles the growth, production, or manufacture thereof, are entitled to the same privileges, in respect to tunnage and impost, as vessels of the United States, and *vice versa*.

[2] Under the provisions of the treaty of 1840, vessels of Portugal entering ports of the United States, either from Portugal or any other country, are exempt from tunnage dues. Such vessels may also import articles of the production or manufacture of countries other than Portugal without incurring the penalties of the navigation act of 1817; but such articles are liable to the discriminating duty of ten per cent., imposed by the act of August 30, 1842. So sugar imported in a Portuguese vessel from Brazil was held to be liable to this duty in addition to the duty imposed by the tariff of 1857.

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of the United States are permitted to trade at the following ports, viz.: Amoy, Canton, Foochow-Fu, Ningpo, and Shanghai, but at no other ports on pain of confiscation of vessel and cargo. Vessels exceeding one hundred and fifty tuns burden are subject to tunnage duties at five mace (seventy-two and one half cents) per tun; vessels of one hundred and fifty tuns or under, one mace, (fourteen and one half cents nearly,) to be paid at one port only. Vessels of the United States may import and export all kinds of merchandise not prohibited.[1]

§ 113. *Dominica.* — Vessels of the Dominican republic are liable to tunnage duties at the rate of one dollar per tun, including light money, that being the duty imposed on vessels of the United States entering Dominican ports. The differential duty of ten per cent. does not, however, attach to their cargoes, no discrimination being made by the Dominican authorities, in respect to impost, against merchandise imported in vessels of the United States. But a Dominican vessel arriving in the United States *from other than a Dominican port*, is liable, in addition to the duty of tunnage, to the differential duty of ten per cent.

§ 114. *Hayti.* — Vessels of the Empire of Hayti are liable, on entering ports of the United States, to the payment of tunnage duties and light money at the rate of one dollar per tun, but merchandise imported in them is admissible on the same terms as in vessels of the United States.

§ 115. *Japan.* — Vessels of the United States, under the treaty of 1854, are permitted to enter the ports of Hakodade and Simoda, and no other ports of the Japanese Empire unless in distress, or forced in by stress of weather. Commerce is limited to the exchange of gold and silver coin, and articles of goods for other articles of goods, under such regulations as shall be temporarily established by the Japanese government.

§ 116. *Morocco.* — By the treaty of 1836, it is agreed that the commerce of the United States shall be on the same footing as is the commerce with Spain, or as that with the most favored nation for the time being.

§ 117. *Loo Choo.* — Under a compact made with the royal government in 1854, vessels of the United States are admitted

[1] Unofficial advices, while these pages are in preparation, announce that by a treaty concluded in June, 1858, the ports of Swatow and Taiwan are opened to commerce, and that in respect to duties of tunnage and impost, the vessels of the United States are placed on the footing of the most favored nation.

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into any of the ports of Loo Choo, and allowed to trade freely with the officers or people of the islands.

§ 118. *Siam.* — By the treaty concluded with the King of Siam, in 1833, vessels of the United States entering any port of his majesty's dominions, and selling or purchasing cargoes of merchandise, are required to pay, in lieu of any other charge whatsoever, a *measurement duty only*, as follows: The measurement to be made from side to side, in the middle of the vessel's length; and if a single decked vessel, on such single deck; if otherwise, on the lower deck. On every vessel selling merchandise, the sum of one thousand seven hundred *ticals*, or *bats*, — the *tical* being equal to sixty-one cents, — shall be paid for every Siamese fathom in breadth, so measured; the said fathom being computed to contain seventy-eight American inches; but if the said vessel should come without merchandise, and purchase a cargo with specie only, she shall then pay the sum of fifteen hundred *ticals* for each and every fathom before described. It is further stipulated that on vessels entering the ports of Siam for the purpose of refitting, or for refreshments, or to ascertain the state of the markets, no duty or charge whatsoever shall be imposed.

§ 119. *Spain and her possessions.* — Vessels of Spain entering ports of the United States from ports in Spain or her *adjacent* islands, are subject to a tunnage duty of five cents per tun, that being the rate of duty levied on vessels of the United States entering the ports of Spain and her said islands. The cargoes of such vessels are liable also to the discriminating duty of ten per cent. imposed by the tariff act of August 30, 1842.

§ 120. Vessels of Spain arriving in the United States from Teneriffe, or either of the Canary Islands, are entitled to entry both in respect to tunnage and impost duties, on the same terms as vessels of the United States, provided a certificate of the United States consul be produced, that the royal decree declaring said islands free to vessels of the United States, without payment of tunnage or discriminating duties, remains in full force.

§ 121. By the acts of July 13, 1832, and June 30, 1834, vessels of Spain arriving from the Islands of Cuba and Porto Rico are required to pay in the ports of the United States the same rate of duty on tunnage that shall be levied on vessels of the United States at the port in said islands from whence such Spanish vessels shall have last departed; and likewise such further tunnage duty as shall be equivalent to the amount

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of discriminating duty that would have been imposed on the cargoes imported in the same vessels, respectively, if the same had been exported from the port of Havana in vessels of the United States. It having been ascertained by the treasury department that vessels of the United States arriving in the Islands of Cuba and Porto Rico in ballast are not subjected to the payment of any tunnage duty whatever, and that like vessels arriving with merchandise are exempted from the payment of tunnage duties, if such vessels export or convey therefrom cargoes of molasses taken on board at said islands, collectors are instructed (*Gen. Reg. Art.* 917) that Spanish vessels arriving in the United States from Cuba or Porto Rico, either in ballast or laden with molasses taken in at those islands, together with such quantity of fresh fruit as may be deemed admissible as stores, are in like manner exempt from the liability to tunnage duties, provided the master of any such vessel shall produce at the time of entry a certificate from the chief officer of the customs of the port from which the vessel last departed, authenticated by the United States consul, proving the continuance in said island of the exemption from tunnage duties of vessels of the United States, under the circumstances specified; and provided further, that said vessel shall depart from the United States in ballast, or laden with molasses or the staple productions of the United States, under the restrictions contained in the third section of the act of June 30, 1834. This exemption, however, applies only to duties on tunnage; the merchandise imported in such Spanish vessels being subject to the appropriate rates of duty imposed by the tariff, together with the discriminating duty of ten per cent. imposed by the act of August 30, 1842.

By a decree of the government of Spain, of September 1, 1856, vessels of all nations, *laden with fruit only*, are subjected, on entry at any port in the Island of Cuba, to a tunnage duty in proportion to the *tunnage of the cargo*, and not that of the *vessel's measurement.* Consequently vessels of Spain arriving in the United States from ports in said island, so laden, are in like manner subject only to a tunnage duty on the measurement of the cargo imported, instead of a duty on the vessel's tunnage, as heretofore. *Treasury Reg. June* 30, 1857.

§ 122. Spanish vessels from Cuba (except as above) are subject to tonnage duty of $1 50 per ton, and from Porto Rico, eighty-seven and one half cents per ton, and ten per cent. additional duty on their cargoes; also a discriminating duty equal to the export duty to which a vessel of the United

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States would have been liable in those islands over a Spanish vessel; and, before clearing directly or indirectly for either of those islands, such further duty as a vessel of the United States, with a similar cargo, would be liable to, over a Spanish vessel in the ports of those islands. *Gen. Reg. Art.* 917.

§ 123. A Spanish vessel leaving a port of Spain for a port in Cuba, but not finding there a satisfactory market, proceeding, without breaking bulk or taking in any goods at said island, to a port in the United States, would not (nor her cargo) on entry be subject to any other or higher duties of tunnage or imposts than she would be if direct from a port of Spain to the United States; the voyage, under the circumstances, being regarded as continuous. *Ibid.*

§ 124. Where Spanish vessels are about to depart from a port of the United States with any goods, wares, or merchandise, for any destination other than some port or place in the Islands of Cuba or Porto Rico, the bond and security required by the 3d section of the Act of 30th June, 1834, must be exacted before allowing clearance or departure of the vessels.[1] *Ibid.*

§ 125. *The Swiss Confederation.* — By the convention of 1850 it is stipulated that in all that relates to the importation, exportation, and transit of their respective products, the United States and the said Confederation shall treat each other, reciprocally, as the most favored nation, union of nations, state, or society.

§ 126. It is further provided that no port of the United States shall be closed to articles arriving from Switzerland, when conveyed in vessels of the United States, or in vessels of any country having free access to the ports of said States. Swiss merchandise, therefore, arriving under the flag of the United States, or under that of one of the nations most favored by them, is to pay the same duties as the merchandise of such nation. Under any other flag it is to be treated as the merchandise of the country to which the vessel belongs.

§ 127. In accordance with these stipulations, it has been decided by this department that Swiss goods imported in French vessels are not liable to discriminating duty, no such duty being chargeable on the products or manufactures of France, when directly imported from that country. *Gen. Reg. Art.* 918.

[1] For the cancellation of this bond, a certificate is required to be produced from an American consul, testifying to the landing of the said cargo elsewhere, *bona fide*, and without intention of reshipping to either of said islands.

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ENTRY OF VESSELS FROM FOREIGN PORTS.

§ 128. It shall not be lawful to make entry of any ship or vessel, which may arrive from any foreign port, within the United States, or of the cargo on board, elsewhere than at one of the ports of entry established by law, nor to unlade the said cargo, or any part thereof, elsewhere than at one of the designated ports of delivery; but every port of entry shall also be a port of delivery.[1] *Act March* 2, 1799, § 18.

§ 129. The master or commander of every vessel bound to a port of delivery, only, in any of the following districts, to wit, — Portland and Falmouth, except the ports of North Yarmouth, Freeport, and Harpswell; Bath, except the ports of Georgetown and Brunswick; Newburyport, New London; Middletown, except the ports of Lyme, Saybrook, Killingsworth, Haddam, and East Haddam; Norfolk and Portsmouth; Bermuda Hundred, (now Petersburg,) or City Point, Yorktown, Tappahannock, except the port of Urbanna; or Edenton, — shall first come to, at the port of entry of such district, with his ship or vessel, and there make report and entry in writing, and pay, or secure to be paid, all legal duties, port fees, and charges, in manner provided by this act, before such ship or vessel shall proceed to her port of delivery; and any ship or vessel bound to a port of delivery in any district other than those above mentioned, or to either of the ports of delivery above mentioned, may first proceed to her port of delivery, and afterward make report and entry within the time by this act limited. *Ibid.* § 19.

§ 130. *No goods to be imported in a vessel of the United States without manifest.* — No goods, wares, or merchandise

[1] By the act cited above, sundry ports were designated as ports at which alone foreign vessels might be admitted to unlade. Sundry other ports were also designated as ports of entry for vessels arriving from the Cape of Good Hope, or places beyond the same. But as the restriction imposed is believed to be, to a great extent, practically obsolete, the enumeration is omitted. By the act of Sept. 26, 1850, and the regulations of the department of June 12, 1851, British vessels, laden in the ports and with the productions of the provinces of Canada, New Brunswick, and Nova Scotia, are specially authorized to unlade and lade cargo at any port or place at which vessels of the United States may lawfully do so, and upon the same terms and conditions as to duties and charges.

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shall be brought into the United States, from any foreign port or place, in any ship or vessel belonging to a citizen or inhabitant of the United States, unless the master, or person having the charge or command of such ship or vessel, shall have on board a manifest, containing the name of the port where the goods shall have been taken on board, and the port or ports, within the United States, for which the same are respectively consigned or destined, particularly noting the goods, wares, and merchandise destined for each port or place respectively, and giving a just and particular account of all the goods, wares, and merchandise so laden or taken on board, whether in packages, or stowed loose, together with the marks and numbers as marked on each package, and the number or quantity and description of the packages, in words at length, describing the same by its usual name or denomination; together with the name or names of the person or persons to whom the same are respectively consigned, agreeably to the bills of lading signed for the same, unless when the said goods are consigned to order, when it shall be so expressed in the said manifest or manifests; together with an account of the remaining sea stores, if any, and the baggage of any passengers who may be on board, specifying the number and description of packages belonging to each.[1] *Ibid.* § 23.

[1] The form of a manifest for goods imported into the United States in a vessel of the United States shall be as follows: —

Report and manifest of the cargo laden on board of the ———, whereof —— —— is master, which cargo was taken on board at ———, burden ——— tuns, built at ———, in the State of ———, and owned by —— ——, merchants at ———, as per register granted at ———, the —— day of ———, and bound for ———.

Marks.	No. inclusive.	Packages and contents.	By whom shipped.	To whom consigned, or if to order.	Place of consignee's residence.	Ports of destination.

Returned cargo, (specifying any articles of outward cargo returned, by whom shipped outward, and to whom consigned inward.)

Passengers' baggage, (number and description of packages belonging to each.)

Vessel and cabin stores. (Detail what stores remain unconsumed.)

If the cargo be destined to be delivered in different districts or ports, the quantities and packages so destined will be inserted in successive order in the manifest, as aforesaid.

If merchandise shall be imported by citizens or inhabitants of the United

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§ 131. *Master to be provided with manifest on arrival within four leagues of coast.* — Every master, or other person having the charge or command of any ship or vessel, belonging, in the whole or in part, to a citizen or inhabitant of the United States, laden with goods, and bound to any port or place in the United States, shall, on his arrival within four leagues of the coast thereof, or within any of the bays, harbors, ports, rivers, creeks, or inlets thereof, upon demand, produce the manifest or manifests in writing, which such master or other person is required to have on board, to such officer of the customs as shall first come on board his said ship or vessel, for his inspection, and shall deliver to such officer a true copy or copies thereof; and the officer, to whom the original manifest or manifests shall have been so produced, shall certify, upon the back thereof, that the same was or were produced, and the day and year on which the same was or were so produced, and that such copy or copies, as aforesaid, was or were to him delivered, and examined with the original manifest; and the said master shall, in like manner, produce to the officer of the customs who shall first come on board such ship or vessel, upon her arrival within the limits of any district of the United States in which the cargo, or any part thereof, is intended to be discharged or landed, for his inspection, such manifest or manifests as aforesaid; and shall also deliver to him a true copy or copies thereof, the production of which said manifest or manifests, and the delivery of which said copy or copies thereof, shall also be certified by the said officer upon the back of the said original manifest or manifests; and the said master shall afterward produce and deliver the said original manifest or manifests, so certified, to the collector of said district; and when any manifest shall be produced upon which there shall be no certificate from any officer of the customs, as before mentioned, the master or commander producing the same shall be required to make oath or affirmation that *no officer has applied for, and that no indorsement has taken place on, any manifest of the cargo of such*

States, in vessels other than of the United States, the manifests shall be of the form, and shall contain the particulars, aforesaid, except that said vessels shall be described in manner following, viz.: —

Report and manifest of the cargo laden on board the (here insert the denomination and name of the vessel, and the port to which she belongs,) whereof (here insert the master's name, and whether or not master during the voyage,) burden (here insert the nation where built,) bound to (here insert the port or ports of destination,) which cargo was taken on board at (here insert the port or ports where laden.) *Gen. Reg. Art.* 83, 84.

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vessel: Provided always, That nothing herein contained shall be construed to require of such master, or other person having the charge or command of such ship or vessel, the delivery of more than one copy of each manifest to the officer aforesaid, who shall first come on board of such ship or vessel within four leagues of the coast of the United States aforesaid, and one other copy to such officer as shall first come on board within the limits of any district for which the cargo of such ship or vessel, or some part thereof, shall be consigned or destined, or shall be construed to require the delivery of any such copy to any other officer; but it shall be sufficient, in respect to any such other officer, to produce and show to him the said original manifest or manifests, and the certificate or certificates thereupon. *Ibid.* § 25.

§ 132. *Master to report within twenty-four hours after arrival.* — Within twenty-four hours after the arrival of any ship or vessel, from any foreign port, at any port of the United States at which an officer of the custom resides, or within any harbor, inlet, or creek thereof, if the hours of business at the office of the chief officer of the customs at such port will permit, or as soon thereafter as the said hours will permit, the master, or other person having the charge or command of such ship or vessel, shall repair to the said office, and shall make report to the said chief officer of the arrival of the said ship or vessel; and within forty-eight hours after such arrival, shall make a further report, in writing, to the collector of the district, which report shall be in the form, and shall contain all the particulars, required to be inserted in a manifest, as the case may be; and the said master, or person having the charge or command of any such ship or vessel, shall declare to the truth of such report or manifest, which declaration shall be on oath or affirmation, before the said collector of the district, in the manner and form following, to wit: "I [ ] do solemnly, sincerely, and truly swear (or affirm) that the report and manifest subscribed with my name, and now delivered by me to the collector of the district of [ ] contains, to the best of my knowledge and belief, a just and true account of all the goods, wares, and merchandise, including packages of every kind and nature whatsoever, which were on board the [ ] at the time of her sailing from the port of [,] or which have been laden or taken on board at any time since, and that the packages of the said goods are as particularly described as in the bills of lading, signed for the same

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by me or with my knowledge; that I am at present, and have been during the voyage, master of the said vessel, [or insert, if otherwise, specifying how long he has been master;] that no package whatsoever, or any goods, wares, or merchandise, have been unladen, landed, taken out, or in any manner whatever removed from on board the said [ ] since her departure from the said port of [,] except such as are now particularly specified and declared in the abstract or account herewith, and that the clearance and other papers now delivered by me to the collector are all that I now have, or have had, that any way relate to the cargo of the said vessel. And I do further swear (or affirm) that the several articles specified in the said manifest as the sea stores for the cabin and vessel, are truly such, and were bona fide put on board the said [ ] for the use of the officers, crew, and passengers thereof, and have none of them been brought, and are not intended, by way of merchandise, or for sale, or for any other purpose than above mentioned, and are intended to remain on board for the consumption of the said officers and crew. I further swear (or affirm) that if I shall hereafter discover, or know of, any other or greater quantity of goods, wares, and merchandise, of any nature or kind whatsoever, than are contained in the report and manifest, subscribed and now delivered by me, I will, immediately and without delay, make due report thereof to the collector of the port or district of [here insert the port or district entering at;] and I do likewise swear (or affirm) that all matters whatsoever, in the said report and manifest expressed, are, to the best of my knowledge and belief, just and true. [The following addition to the oath or affirmation is to be inserted in cases where the manifests shall not have been certified by some proper officer of the customs in manner provided.] I further swear (or affirm) that no officer of the customs has applied for an inspection of the manifest of the cargo on board the said vessel, and that no certificate or indorsement has been delivered to me, or any manifest of such cargo. So help me God."[1] *Ibid.* § 30.

§ 133. *If the said vessel have on board, as a part of her cargo, any distilled spirits, wines, or teas,* the master or person

[1] The manifest should be made out in accordance with the original bills of lading of the cargo taken on board. If the ship put back and discharge her cargo, and any portion thereof be not again taken on board, or if any part be lost or thrown overboard on the voyage, or if, from any other cause, there be a discrepancy between the bills of lading and the cargo imported, it should be set forth in the abstract or account referred to in the oath as produced with this manifest.

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in command is required, within forty-eight hours after his arrival, whether at the first port of arrival or not, to report also, in writing, to the *surveyor*, the foreign port or place from which he last sailed, the name, burden, denomination of the vessel, and his own name; to what nation the vessel belongs, and the quantity and kinds of spirits, wines, and teas on board, the number of packages containing the same, with their marks and numbers, and the quantity and kinds of spirits, wines, and teas on board as sea stores, on pain of forfeiting the sum of five hundred dollars and the spirits so omitted. *Ibid.*

§ 134. And if the said master, or other person having the charge or command, shall neglect or omit to make the said reports, or either of them, (other than that required to be made to the surveyor or inspector of the revenue as aforesaid,) and the declaration or declarations, or to take the said oath as required, or shall not fully comply with the true intent and meaning of this section, as the case may be, he shall, for each and every offense, forfeit and pay the sum of one thousand dollars. *Ibid.*

§ 135. *Manifest of passengers to be delivered.* — The master of any ship or vessel arriving in the United States, or any of the territories thereof, from any foreign place whatever, at the same time that he delivers a manifest of the cargo, and, if there be no cargo, then at the time of making report or entry of the ship or vessel, shall also deliver to the collector of the district a list or manifest of all the passengers taken on board of the said ship or vessel at any foreign port or place; in which list or manifest it shall be the duty of the said master to designate, particularly, the age, sex, and occupation of the said passengers, respectively, the country to which they severally belong, and that of which it is their intention to become inhabitants; and shall further set forth whether any, and what number, have died on the voyage; which report and manifest shall be sworn to by the said master, in the same manner as is directed in relation to the manifest of the cargo; and the refusal or neglect to comply with the provisions of this section shall incur the same penalties, disabilities, and forfeitures, as are at present provided for a refusal or neglect to report and deliver a manifest of the cargo aforesaid.[1] *Act March* 2, 1819, § 4.

[1] In addition to the requirements above set forth, the master of every vessel of the United States, before entry is allowed, must exhibit to the collector a true account of the seamen employed on board his vessel since her last entry at any port in the United States, and pay to said collector the

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§ 136. *Tunnage duties to be paid, and register and clearance produced, before entry.* — The duties imposed by law on the tunnage of any ship or vessel shall be paid to the collector at the time of making entry of such ship or vessel; and it shall not be lawful to grant any permit, or to unlade any goods, wares, or merchandise, whatever, from such ship or vessel, until the said tunnage duty is first paid. And the register, or other document in lieu thereof, together with the clearance and other papers, granted by the officers of the customs to such ship or vessel at her departure from the port or place from which she may have arrived, (Mediterranean passports excepted,) shall, previous to such entry, be produced to the collector, with whom such entry is to be made, and shall remain in his office; and on the clearance of such ship or vessel, the register, and other documents, shall be returned to the master or owner of such ship or vessel.[1] *Act March* 2, 1799, § 63.

hospital tax of twenty cents per month for each seaman so employed. He must also declare, under oath, whether any of the crew belonging to the vessel under his command have been detained or impressed in the course of the voyage by any foreign power. It is also requisite that the owner or part owner, if resident at the port, or if not, the master, should make oath or affirmation that the certificate of registry of such ship or vessel contains the name or names of all the persons who are then owners of the said ship or vessel, or if any part of such ship or vessel has been sold or transferred since the granting of such certificate, that such is the case, and that no foreign citizen or subject has, to the best of his knowledge and belief, any share, by way of trust, confidence, or otherwise, in such ship or vessel.

The master or commander of each and every vessel arriving from a foreign port, is also required to state, under oath, on entry of the same at the custom house, at what date the vessel sailed from the foreign port of departure.

No collector or other officer of the customs can permit any vessel arriving within any port or collection district of the United States to make entry or break bulk until all letters on board of such vessel shall be delivered into the post office at or nearest the port or place, nor until the commander of the vessel shall have made oath to the fact of such delivery.

Collectors and other officers of the customs are authorized, without special instructions, to examine and search every vessel for letters which may be on board, or have been carried and transported contrary to law; and whenever they have good reason to suspect such violations have been committed, they will make such examinations and searches, and if seizures are made, they will retain in their own hands the letters, or packages of letters, so seized, reporting at once the facts to the department, and await its instructions.

All letters or packages suspected of containing articles liable to duty, whether directed to the owner, consignee, or other persons, must be deposited at the custom house, in charge of an officer of the customs, and notice given to the persons to whom they are directed to cause the same to be opened in the presence of such officer of the customs as the collector may designate for that service. *Gen. Reg. Art.* 103–105.

[1] By an act passed March 3, 1817, this provision, so far as relates to foreign vessels, was modified so as to make it the duty of the master or commander, within forty-eight hours after entry, to deposit the papers referred

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§ 137. *Ships of war and dispatch vessels not required to enter.* — It shall not be necessary for the master, or person having the charge or command of any ship or vessel of war, or of any ship or vessel employed by any prince or state, as a public packet, for the conveyance of letters and dispatches, and not permitted, by the laws of such prince or state, to be employed in the transportation of goods, wares, or merchandise, in the way of trade, to make such report and entry as aforesaid. *Ibid.* § 31.

§ 138. *Merchandise destined for foreign port may be re-exported.* — Vessels are permitted to proceed with any merchandise voluntarily brought in them into the United States which shall appear in a manifest, *delivered to the collector within forty-eight hours after arrival*, to be destined for any foreign port or place, from the district within which they shall first arrive to such foreign port or place, without the payment, or securing payment, of any duties upon such of the merchandise as shall be so reëxported in the same vessel; but the master, or person in charge or command of such vessel, is required first to give bond to the satisfaction of the collector, with one or more sureties, in a sum equal to the amount of the duties upon the said merchandise, estimated by the collector and naval officer of the port, with condition that the merchandise, or any part thereof, shall not be landed within the United States unless the entry thereof shall be first made, and the duties thereon be paid or secured according to law.[1] *Ibid.* § 32, *Act Feb.* 22, 1805, § 2.

§ 139. *Vessels may proceed from district to district with certified manifest.* — It shall be lawful for any vessel in which any goods, wares, or merchandise shall be brought into the United States, from any foreign port or place, and which shall be specified in the manifest, verified on oath or affirmation, before the collector of the port in which such vessel shall first arrive, to be destined for other districts, to proceed with the same, from district to district, within the United States, in order to the landing, or delivery thereof, and the duties on such of the said goods only as shall be landed in any

to with the consul or vice consul of the nation to which the vessel belongs, and to deliver to the collector the certificate of the said consul or vice consul that the said papers had been so deposited. A failure to comply with this requirement subjects the master to a fine not less than five hundred nor exceeding two thousand dollars.

[1] The bond shall be taken for the same periods, and canceled in the same manner, as bonds taken on exportation of merchandise from warehouse. *Gen. Reg. Art.* 113.

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district, shall be paid, or secured to be paid, within such district.[1] But before any vessel shall so depart from the district in which she shall first arrive, for another district, (provided such departure be not within forty-eight hours after her arrival within such district,) the master, or person having the charge or command of such ship or vessel, shall obtain, from the collector of the district from which she shall be about to depart, (who is required to grant the same,) a copy of the report and manifest made by such master, or other person having the charge or command of such ship or vessel, certified by the said collector, to which copy shall be annexed a certificate of the quantity and particulars of the goods which shall appear to him to have been landed within his district, or of the quantity and particulars of the goods which remain on board, and upon which the duties are to be paid, or secured to be paid, in some other district.

§ 140. And within twenty-four hours after the arrival of the vessel in any other district, the master, or person in command or charge thereof, is required to make report or entry to or with the collector of such district, exhibiting the certified copy of his first report, together with a certificate from the collector of each district within which any of the merchandise brought in such vessel shall have been before landed, and the quantity and particulars thereof; and the master, or person having charge or command of such vessel, is required to give bond, with one or more sureties, to the satisfaction of the collector of the district within which the vessel shall first arrive, in a sum equal to the amount of the duties on the residue of the cargo, according to the estimate of the collector.

§ 141. And the said bond shall be canceled or discharged, within six months from the date thereof, by the production of a certificate or certificates from the collector or collectors of the district or districts for which the said goods shall have been reported, testifying the due entry and delivery of the said goods in such district or districts, or, upon due proof, that such entry and delivery were prevented by some unavoidable accident or casualty, and that if the whole, or any part, of the

[1] To entitle a vessel to proceed from district to district with the cargo taken in at a foreign port, or any part thereof, on board, it must appear by the manifest, produced on entry, that the goods imported in such vessel were originally destined to be delivered at different ports. Where a vessel has come to an entry, and the manifest, sworn by the master, shows that the cargo was destined for the port at which entry has been made, there is no provision of law under which the manifest, in this particular, may be amended, and the vessel allowed to proceed to another port.

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said goods shall not have been lost, that the same have been duly entered and delivered within the United States. And if the master, or other person having the charge or command of any such ship or vessel, shall fail, by his neglect or fault, to obtain the said copy of his said report from the collector of the district from which he shall be so about to depart, or of any certificate which he ought to obtain as aforesaid, or shall neglect to produce and show the same to the collector of any other district to which the said ship or vessel shall afterward proceed within the time for that purpose hereinbefore specified, he shall forfeit and pay, for every such neglect or omission, five hundred dollars. *Act March* 2, 1799, § 33, 34.

§ 142. *Vessel having distilled spirits, wines, or teas for another port to procure certificate of surveyor.* — In addition to the provisions and requirements aforesaid, it shall be the duty of every master, or other person having the charge or command of any vessel, arriving from any foreign port or place, having on board distilled spirits, wines, or teas, other than sea stores, intended to be transported from one port of the United States to another port in the said United States, whether in the same or in different districts, previous to the departure of such ship or vessel from the port at which she shall first arrive, to apply to the surveyor, or officer acting as inspector of the revenue for the port, for a certificate of the quantity and particulars of such spirits, wines, or teas as shall have been certified or reported to him to have been imported in such ship or vessel, and of the quantity and particulars of such spirits, wines, or teas as shall appear to have been landed out of such ship at such port, which certificate the surveyor or inspector of the revenue shall forthwith grant; and the master, or person having the charge or command of such ship or vessel, shall, within twenty-four hours after her arrival at the port to which she shall be bound, deliver the said certificate to the surveyor, or person acting as inspector of the revenue, of such last-mentioned port; and if such ship or vessel shall proceed from one port to another within the United States with the whole or any part of the spirits, wines, or teas brought in her, as aforesaid, without having first obtained such certificate, or if, within twenty-four hours after her arrival at such other port, the said certificate shall not be delivered to the surveyor, or inspector, as aforesaid, the master, or person having the charge or command of the said ship or vessel, shall, in either case, forfeit the sum of five hundred dollars, and the spirits, wines, or teas on board her shall be forfeited, and may be seized. *Ibid.* § 35.

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§ 143. *Vessel putting in from distress to report as in other cases.* — If any ship or vessel from any foreign port, compelled by distress of weather or other necessity, shall put into any port of the United States, not being destined for the same, and if the master of any such ship or vessel, together with the mate or person next in command, shall, within twenty-four hours after her arrival, make protest, in the usual form, before a notary public or other person duly authorized, or before the collector of the district, setting forth the cause or circumstance of such distress or necessity, which protest, if not made before the collector, shall be produced to him and to the naval officer, (if any there be,) and a copy thereof lodged with him or them; and the master shall also, within forty-eight hours after such arrival, make report in writing, to the said collector, of the said ship or vessel and her cargo, *as is directed hereby to be done in other cases*, and if it shall be made to appear to the said collector, by the certificate of the wardens of the port, if any such there be, or by the certificate of any two reputable merchants, to be named for that purpose by the said collector, if no such wardens or other officers duly qualified there be, that there is a necessity for unlading the said ship or vessel, the said collector and naval officer (where any) shall grant a permit for that purpose, and shall appoint an inspector or inspectors to oversee such unlading, who shall keep an account of the same, to be compared with the report made by the master; and all goods, wares, and merchandise so unladen shall be stored under the direction of the said collector, who, upon the request of the master, or person having the charge or command of such ship or vessel, or of the owner or owners thereof, shall, together with the naval officer, (where there is one,) grant permission to dispose of such part of the said cargo as may be of a perishable nature, (if any there be,) or as may be necessary to defray the expenses attending such ship or vessel and her cargo: *Provided*, That the duties thereon, as in other cases, shall be first paid, or secured to be paid; *And provided*, That in case the delivery of the cargo do not agree with the report thereof made by the master, and if the difference or disagreement be not satisfactorily accounted for, the master, or other person having the charge or command of snch ship or vessel, shall be liable to such penalties as in other like cases are prescribed. And the said goods, wares, and merchandise, or the remainder thereof, which shall not be disposed of as aforesaid, may afterward be reladen on board the said ship or vessel, under the inspection of the officer who

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superintended the landing thereof, or other proper person; and the said ship or vessel may proceed with the same to the place of her destination, free from any other charge than for the storing and safe keeping of the said goods, and fees to the officers of the customs as in other cases.[1]

CLEARANCE OF VESSELS FOR FOREIGN PORTS.

§ 144. *Master to produce manifest of cargo.* — The master, or person having the charge or command of any ship or vessel bound to a foreign port or place, shall deliver to the collector of the district from which such ship or vessel shall be about to depart a manifest of all the cargo on board the same, and the value thereof, by him subscribed, and shall swear or affirm to the truth thereof; whereupon the said collector shall grant a clearance for such ship or vessel and her cargo, but without specifying the particulars thereof in such clearance, unless required by the said master, or other person having the charge or command of such ship or vessel, so to do. And if any ship or vessel, bound to a foreign port or place, shall depart on her voyage to such foreign port or place without delivering such manifest and obtaining a clearance, as hereby required, the said master, or other person having the charge or command of such ship or vessel, shall forfeit and pay the sum of five hundred dollars for every such offense. *Act March* 2, 1799, § 93.

§ 145. *Shippers to deliver manifests.* — Before a clearance shall be granted for any vessel bound to a foreign place, the owners, shippers, or consignors of the cargo on board of such vessel shall deliver to the collector manifests of the cargo, or the parts thereof shipped by them respectively, and shall verify the same by oath or affirmation; and such manifests shall specify the kinds and quantities of the articles shipped by them respectively, and the value of the total quantity of each kind of articles; and such oath or affirmation shall state that such *manifest contains a full, just, and true account of all articles laden on board of such vessel by the owners, shippers, or consignors*, respectively, and that *the values of such articles are truly stated, according to their actual cost, or the values*

1 Spanish vessels, by the act of Feb. 14, 1805, are relieved from the payment of any charges or fees whatever.

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which they truly bear at the port and time of exportation; and, before a clearance shall be granted for any such vessel, the master of every such vessel, and the owners, shippers, and consignors of the cargo, shall state, upon oath or affirmation, to the collector, the foreign place or country in which such cargo is truly intended to be landed; and the said oaths or affirmations shall be taken and subscribed in writing.[1] *Act February* 10, 1820, § 11.

§ 146. *Collectors and other officers of the customs* are required to pay due regard to the inspection laws of the states in which they may respectively act, in such manner that no vessel having on board goods liable to inspection shall be cleared out until the master or other proper person shall have produced such certificate that all such goods have been duly inspected as the laws of the respective states do or may require to be produced to collectors or other officers of the customs. They are also directed to require the production of receipts for the payment of all legal fees and charges which shall have accrued on any ship or vessel before any clearance is granted.

§ 147. *Master of vessel to deliver list of crew before clearance.* — Before a clearance be granted to any vessel bound on a foreign voyage, the master thereof shall deliver to the collector of the customs a list containing the names, places of birth, and residence, and a description of the persons who compose his ship's company, to which list the oath or affirmation of the captain shall be annexed that the said list contains the names of his crew, together with the places of their birth and residence, as far as he can ascertain them; and the said collector shall deliver him a certified copy thereof, for which the collector shall be entitled to receive the sum of twenty-five cents; and the said master shall, moreover, enter into bond with sufficient security, in the sum of four hundred dollars, that he shall exhibit the aforesaid certified copy of the list to the first boarding officer, at the first port in the United States at which he shall arrive on his return thereto, and then and there also produce the persons named therein to the said

[1] Merchandise of the growth, production, or manufacture of the United States, exported to a foreign country and brought back to the United States in the same condition, can not be brought back *without payment of duties on the reimportation*, unless the provisions of this section be complied with, the forty-eighth section of the act of March 2, 1799, having made it requisite to free entry on reimportation that the merchandise should have been duly cleared out on its original exportation from the United States. The outward manifest furnishes the only legal evidence of the national origin of the goods; and no other evidence is admissible.

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boarding officer, whose duty it shall be to examine the men with such list, and to report the same to the collector; and it shall be the duty of the collector at the said port of arrival (where the same is different from the port from which the vessel originally sailed) to transmit a copy of the list so reported to him to the collector of the port from which said vessel originally sailed: *Provided*, That the said bond shall not be forfeited on account of the said master not producing to the first boarding officer, as aforesaid, any of the persons contained in the said list who may be discharged in a foreign country with the consent of the consul, vice consul, commercial agent, or vice commercial agent there residing, signified in writing under his hand and official seal, to be produced to the collector with the other persons composing the crew, as aforesaid, nor on account of any such person dying or absconding, or being forcibly impressed into other service, of which satisfactory proof shall be then also exhibited to the collector. *Act February* 28, 1803, § 1.

THE COASTING TRADE.

§ 148. *What vessels may engage in this trade.* — None other than vessels of the United States, duly enrolled and licensed, or, if of less than twenty tuns burden, duly licensed therefor, are entitled to absolute freedom of the coasting trade. Vessels sailing under certificates of registry, and certified bills of sale, may engage in said trade, but vessels sailing under the first-named papers are only entitled to a qualified trade in connection with their foreign trade, and are required to enter and clear at every port at which they may arrive, while those vessels sailing under the second are prohibited from transporting merchandise of foreign production or manufacture and spirits distilled in the United States, and moreover are subject to a tunnage duty in every port which they may enter.

§149. *Sea coast divided into three great districts.* — By the acts of March 2, 1819, and May 7, 1822, the sea coast and navigable rivers of the United States were divided into three great districts; the first to include all the collection districts between the eastern limits of the United States and the southern limits of Georgia; the second, all the ports, harbors, sea coasts, and navigable rivers between the southern limits of

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Georgia and the River Perdido, the boundary between the States of Florida and Alabama; and the third, all the sea coast and navigable rivers between the said River Perdido and the western limits of the United States.

§ 150. *What vessels may trade between said districts without clearing and entering, and when.* — Vessels of twenty tuns burden or upward, licensed for the coasting trade, bound from one collection district included in one great coasting district to another within the same great district, or between a state in one and an adjoining state in another great district, or vessels of less than twenty tuns burden, licensed for the coasting trade, bound from a collection district in one state to a collection district in the same or an adjoining state, on the sea coast or navigable waters of the United States, having on board goods, wares, or merchandise of the growth or product *of the United States only*, (except *distilled spirits*,) or distilled spirits not exceeding 500 gallons, or wine in casks not exceeding 250 gallons, or wine in bottles not exceeding 100 dozens, or sugar in casks or boxes not exceeding 3000 pounds, or tea in chests or boxes not exceeding 500 pounds, or coffee in casks or bags not exceeding 1000 pounds, or foreign merchandise in packages *as imported* not exceeding in value $400, or foreign merchandise of any kind, including any or all of the articles before mentioned, the aggregate value of which does not exceed $800, the duties upon which have been paid or secured, may proceed from one place to another, *within the limits aforesaid, without delivering a manifest thereof, or obtaining a permit to depart* from any officer of the customs.

§ 151. *But master must be provided with manifest, and exhibit the same if required.* — In all cases, if any cargo be on board, the master of every such vessel shall be provided with a manifest, by him subscribed, of the lading, of what kind soever, which was on board such ship or vessel at the time of his departure from the district from which she last sailed; and if the same, or any part of such lading, consist of distilled spirits, or goods, wares, or merchandise of foreign growth or manufacture, with the marks and numbers of each cask, bag, box, chest, or package containing the same, with the name of the shipper and consignee of each; which manifest shall be by him exhibited for the inspection of any officer of the revenue, when by such officer thereunto required; and he shall also inform such officer from whence such ship or vessel last sailed, and how long she has been in port, when by him so

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interrogated. And if the master of such ship or vessel shall not be provided, on his arrival within any such district, with a manifest, and exhibit the same, as herein required, if the lading of such ship or vessel consist wholly of goods, the produce or manufacture of the United States, (distilled spirits excepted,) he shall forfeit twenty dollars; or if there be distilled spirits, or goods, wares, or merchandise of foreign growth or manufacture, on board, excepting what may be sufficient for sea stores, he shall forfeit forty dollars; or if he shall refuse to answer the interrogatories truly, as is herein required, he shall forfeit the sum of one hundred dollars. And if any of the goods laden on board such ship or vessel shall be of foreign growth or manufacture, or of spirits distilled within the United States, so much of the same as may be found on board such ship or vessel, and which shall not be included in the manifest exhibited by such master, shall be forfeited. *Act February* 20, 1793, § 18.

§ 152. *Vessels trading between said districts must clear and enter, when.* — The master of every vessel of the burden of twenty tuns or upwards, licensed for the coasting trade, bound from one collection district to another collection district within the same great coasting district, or from a state in one to an adjoining state in another great district, or of a vessel of less than twenty tuns, licensed as aforesaid, bound from a collection district in one state to a collection district in the same or an adjoining state, having on board any of the articles of foreign production or manufacture, or spirits distilled in the United States, exceeding the quantities or value mentioned in the second preceding section, or any or all of said articles exceeding the value of eight hundred dollars in the aggregate, is required, previous to the departure of the vessel, to make out and subscribe duplicate manifests of the whole cargo on board; and if there be a collector of the customs or surveyor *within five miles* of the port where the vessel may be, he must swear or affirm to the truth of said manifest, and also that the articles of foreign production or manufacture, contained in said manifest, were, according to the best of his knowledge and belief, legally imported, and that the duties thereupon have been paid or secured. This oath having been taken, one of the manifests, duly certified by the collector or surveyor, will be returned to the master, with a permit for the departure of the vessel indorsed thereon.

§ 153. *Penalty for departing without delivery of manifest, and obtaining permit.* — And if any ship or vessel, being

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laden and destined as aforesaid, shall depart from the port where she may then be, without the master or commander having first made out and subscribed duplicate manifests of the lading on board such ship or vessel, and in case there be a collector or surveyor residing at such port, or within five miles thereof, without having previously delivered the same to the said collector or surveyor, and obtaining a permit, in manner as is herein required, such master or commander shall pay one hundred dollars. *Act February* 20, 1793, § 14.

§ 154. *Master to deliver manifest on arrival, and obtain permit to unlade.* — On the arrival of such vessel at the port of destination, within the limits aforesaid, if there be a collector or surveyor within five miles thereof, the master must, before unlading *any part of his cargo*, exhibit to said collector or surveyor the *certified manifest* before mentioned; or if no certified manifest was obtained, there being no collector or surveyor residing within five miles of the place of departure, then he must produce the *duplicate manifest* before mentioned, to the truth of which he must make oath or affirmation, when a permit for unlading the cargo will be granted.

§ 155. *Goods taken on board or landed after clearance to be reported.* — And if there have been taken on board such vessel any other or more goods than are contained in such manifest or manifests, since her departure from the port from whence she first sailed, or if any goods have been since landed, the said master or commander shall make known and particularize the same to the said collector or surveyor, or, if no such goods have been so taken on board or landed, he shall so declare, to the truth of which he shall swear or affirm. *Act February* 20, 1793, § 15.

§ 156. *If there be no collector or surveyor within five miles, vessel may unlade, and report at first port.* — If there be no collector or surveyor residing at, or within five miles of, the said port of her arrival, the master or commander of such vessel may proceed to discharge the lading from on board such vessel, but shall deliver to the collector or surveyor residing at the first port where he may next afterwards arrive, and within twenty-four hours of his arrival, the manifest or manifests aforesaid, noting thereon the times when, and places where, the goods therein mentioned have been unladen, to the truth of which, before the said last-mentioned collector or surveyor, he shall swear or affirm. *Ibid.*

§ 157. *Penalty for neglect to deliver manifest.* — And if

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the master of any such vessel, being laden as aforesaid, shall neglect or refuse to deliver the manifest or manifests at the times and in the manner herein directed, he shall pay one hundred dollars. *Ibid.*

§ 158. *Enrolled and licensed vessels trading between one great district and another, registered vessels trading between one collection district and another, and licensed vessels under twenty tuns trading between one state and another, required to clear and enter, whether laden or in ballast, with certain exceptions.* — The master of every vessel of the burden of twenty tuns or upwards, licensed for the coasting trade, bound from one great coasting district to another great coasting district, other than from a state in one to an adjoining state in another, or of a registered vessel bound from one collection district to another collection district, or of a vessel of less than twenty tuns burden, licensed for the coasting trade, bound to any collection district other than a collection district in the same or an adjoining state, on the sea coast or navigable waters of the United States, must, previously to his departure, deliver to the collector residing at the port, or if there be no collector at such port, to the collector of, or a surveyor residing within, the district, as the one or the other may reside nearest to the port where the vessel may be, duplicate manifests of the whole cargo on board such vessel, to which he must make oath or affirmation, or if there be no cargo on board other than sea stores, he must so declare; whereupon the collector or surveyor will grant a permit to depart, as in the preceding case, indorsing the same on the duplicate manifest, if the vessel have a cargo on board, and certifying to the fact if she be in ballast.

§ 159. *Penalty for non-compliance with these requirements.* — And if any such vessel shall depart from the port where she may then be, having distilled spirits, or goods, wares, or merchandise of foreign growth or manufacture, on board, without the several things herein required being complied with, the master thereof shall forfeit one hundred dollars; or, if the lading be of goods, the growth or manufacture of the United States only, or if such vessel have no cargo, and she depart, without the several things herein required being complied with, the said master shall forfeit and pay fifty dollars. *Act February* 20, 1793, § 16.

§ 160. *Manifest to be delivered previous to unlading.* — On the arrival of any such vessel at her port of destination, the master thereof, within twenty-four hours thereafter, is

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required to deliver to the collector residing at such port of arrival, if there be one, or to a collector or a surveyor within the district, if either reside within five miles of such port, or within forty-eight hours after his arrival if there be no collector or surveyor residing within five miles, and previous to unlading any part of the cargo, the certified manifest of the whole cargo on board, to the truth of which he must make oath; or if the vessel be in ballast, the certificate granted by the collector or surveyor at the port of departure, to the truth of which he must likewise swear or affirm.

§ 161. *Penalty for neglecting to deliver manifest.* — And if the master of such vessel shall neglect or refuse to deliver the manifest (or, if she has no cargo, the certificate) within the time herein directed, he shall forfeit one hundred dollars; and the goods, wares, and merchandise, of foreign growth or manufacture, or distilled spirits, found on board, or landed from such ship or vessel, not being certified, as is herein required, shall be forfeited; and if the same shall amount to the value of eight hundred dollars, such ship or vessel, with her tackle, apparel, and furniture, shall be also forfeited. *Act February* 20, 1793, § 17.

§ 162. *When part of cargo is destined for another district, how to proceed.* — And when a part only of the goods, wares, and merchandise, of foreign growth or manufacture, or of distilled spirits, brought in such ship or vessel, is intended to be landed at the first port of arrival, the collector or surveyor shall make an indorsement of such part on the back of the manifest, specifying the articles to be landed, and shall return such manifest to the master, indorsing also thereon his permission for such ship or vessel to proceed to the place of her destination.

§ 163. *When a vessel puts into a port other than of destination, master must report arrival.* — Whenever a vessel employed in transporting goods coastwise shall put into a port other than the one to which she is bound, the master, within twenty-four hours after his arrival, if he continue so long, is required to report to the principal officer of the port his arrival, the place from whence he came, and where he is bound, with an account of the lading on board his vessel; and if the master of such ship or vessel shall neglect or refuse to do the same, he shall forfeit twenty dollars. *Act February* 20, 1793, § 22.

§ 164. *When manifest of vessel having foreign goods on board is lost or mislaid, bond may be taken.* — In case the master of a vessel employed in the coasting trade, having on

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board goods of foreign growth or manufacture, or distilled spirits, shall have *lost or mislaid* the certified manifest of his cargo, or the permit received from the collector or surveyor of the district from which he departed, he shall give bond for the payment, within six months, of the duties on said articles of foreign growth or manufacture, or distilled spirits, as though said articles had been imported from a foreign country. Such bond may be canceled within six months, on producing a certificate from the collector or surveyor of the district from whence the vessel sailed, that such articles were legally exported in such vessel from said district.[1]

§ 165. *Foreign vessels proceeding coastwise.* — Vessels belonging wholly or in part to citizens or subjects of a foreign state or power, though prohibited from engaging in the coasting trade,[2] may nevertheless proceed from port to port *in ballast;* or having been in part laden at one port with merchandise *intended to be exported,* they may proceed to another port, with the same on board, for the purpose of there completing their lading. But the master of every such vessel, bound from a district in the United States to any other district within the same, shall, in all cases previous to her departure from such district, deliver to the collector of such district duplicate manifests of the lading on board such vessel, if there be any, or if there be none, he shall declare that such is the case, and to the truth of such manifests or declaration he shall swear or affirm, and also obtain a permit from the said collector, authorizing him to proceed to the place of his destination. And the master of every such vessel, on his arrival within any district, from any other district, shall, in all cases, within forty-eight hours after his arrival, deliver to the collector of the district where he may have arrived, a manifest of the goods laden on board such vessel, if any there be, or, if in ballast only, he shall so declare, and to the truth of which manifest or declaration he shall swear or affirm; and also, *that such manifest contains an account of all the goods, wares, and merchandise, which were on board such ship or vessel at the time, or have been since her departure from the place from whence she shall be reported last to have sailed;* and he shall also deliver to such collector the permit which was given him from the collector of the district from whence he sailed. And if the master

[1] Bonds of this description, if not canceled in the manner described, will be reported for suit immediately after the lapse of twenty days from the date of maturity. *Gen. Reg. Art.* 143.

[2] Act March 1, 1817, § 4.

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or commander of any such vessel shall neglect or refuse complying with any of the requirements herein made, he shall forfeit one hundred dollars.[1]

§ 166. *Permit to touch and trade.* — When any vessel, licensed for carrying on the fishery, shall be intended to touch and trade at any foreign port or place, it shall be the duty of the master or owner to obtain permission for that purpose from the collector of the district where such vessel may be, previous to her departure; and the master of every such vessel shall deliver like manifests, and make like entries, both of the ship or vessel, and of the goods, wares, or merchandise on board, within the same time, and under the same penalty, as by the laws of the United States are provided for ships or vessels of the United States arriving from a foreign port. And if any ship or vessel, licensed for carrying on the fisheries, shall be found within three leagues of the coast, with goods, wares, or merchandise, of foreign growth or manufacture, exceeding the value of five hundred dollars, without having such permission as is herein directed, such ship or vessel, together with the goods, wares, or merchandise, of foreign growth or manufacture, imported therein, shall be subject to seizure and forfeiture. *Act February* 20, 1793, § 21.

§ 167. *Registered steamships or other vessels may engage in coasting trade with privilege of touching at foreign ports.* It shall be lawful for any steamship or other vessel, on being duly registered, to engage in trade between one port in the United States and one or more ports within the same, with the privilege of touching at one or more foreign ports during the voyage, and land and take in thereat merchandise, passengers and their baggage, and letters and mails: *Provided*, That all such vessels shall be furnished, by the collectors of the ports at which they shall take in their cargoes in the United States, with certified manifests setting forth the particulars of the cargoes, the marks, number of packages, by whom shipped, to whom consigned, at what port to be delivered; designating such goods as are entitled to the privilege of being placed in warehouse.[2] And the masters of all such vessels shall, on their arrival at any port of the United States from any foreign port at which such vessel may have touched, as herein provided, conform to the laws providing for the delivery of manifests, of cargo and passengers taken on board at such

[1] Act February 20, 1793, § 24.

[2] That is, goods in course of transportation under bond, from one port to another in the United States.

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foreign port, and all other laws regulating the report and entry of vessels from foreign ports, and be subject to all the penalties therein prescribed.

§ 168. All vessels, and their cargoes, engaged in the trade referred to in this act, shall become subject to the provisions of existing collection and revenue laws on arrival in any port of the United States:[1] *Provided*, That any foreign goods, wares, or merchandise taken in at a port in the United States, to be conveyed in said vessels to any other port within the same, under the provisions of the warehousing acts, as well as any goods, wares, or merchandise, on which the import duties chargeable by law shall have been duly paid, shall not become subject to any import duty by reason of the vessel in which they may arrive having touched at a foreign port during the voyage, in pursuance of the privilege given in this act. *Act May* 27, 1848, § 1, 2.

INVOICES.

§ 169. *No goods to be admitted to entry without invoice.* — No goods, wares, or merchandise, subject to ad valorem duty, and imported into the United States, shall be admitted to an entry, unless the true invoice of the same be presented to the collector at the time of entry, or unless the same be admitted in the mode authorized and prescribed in the next ensuing section of this act:[2] *Provided*, That this prohibition shall not extend to such goods, wares, or merchandise, as shall have been taken from a wreck. *Act March* 1, 1823, § 1.

§ 170. *Invoice must be in currency of country from which importation is made.* — The invoices of all goods, imported into the United States, and subject to a duty ad valorem, shall be made out in the currency of the place or country from whence the importation shall be made, and shall contain a true statement of the actual cost of such goods, in such foreign currency or currencies, without any respect to the value of the coins of the United States, or foreign coins, which now

[1] Under the provisions of this act, the bond for the return of seamen, and the crew list, prescribed by law in respect to vessels of the United States bound on a foreign voyage, must be required. *Gen. Reg. Art.* 146.

[2] See Entry of Merchandise, § 177.

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are, or shall be by law, made current within the United States, in such foreign place or country.[1] *Act March* 3, 1801, § 2.

§ 171. *When invoice is in a depreciated currency, value how ascertained.* — It shall be lawful for the President of the United States to cause to be established fit and proper regulations for estimating the duties on goods, wares, and merchandise, imported into the United States, in respect to which the original cost shall be exhibited in a depreciated currency, issued and circulated under authority of any foreign government.[2] *Act March* 1, 1799, § 61.

§ 172. *Invoice must exhibit weight or quantity.* — In all cases in which the invoice or entry shall not contain the weight or quantity, or measure of goods, wares, or merchandise now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee. *Act July* 30, 1846, § 4.

§ 173. *Value stated in invoice may be added to on entry, by importer, but can, under no circumstances, be reduced.* — It shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, or procured

[1] It frequently happens that invoices stated in the currency of the country of shipment have expressed on the face of them, in the currency of another country, the amount for which bills of exchange may have been drawn in payment for the goods, or for other cause. In cases where both currencies have a specie basis, any difference which may exist between the two amounts thus exhibited is presumed to arise from the interest on the sight of the bill, or a regular difference of exchange between the two points; and where the currency of the country of shipment is depreciated, a similar difference may exist between the specie value of the foreign currency thus expressed on the face of the invoice, and the consular certified specie value of the local depreciated currency in which the invoice is stated. As the law provides that the duties shall be estimated on the specie value of the currency of the country from which the shipment is made, that mode, as a general rule, will therefore be adopted; yet where the difference between the value of the two currencies expressed upon the face of the invoice is so great as to excite a well-founded belief that either deception or error exists, appraisers are required to investigate the facts, and if they ascertain that there has been error, either in the consular certificate in giving the specie value of a depreciated currency, or that otherwise the true specie value in currency of the United States has not been correctly set forth, it will become their duty to correct said error by advancing the cost or value given to the invoice or entry, either in the price of goods, or the estimated specie value of the depreciated currency. *Treas. Reg. Sept.* 19, 1851.

[2] Where the value of the foreign currency is not fixed by any law of the United States, the invoice must be accompanied by a consular certificate showing its value in Spanish or United States silver dollars. *Gen. Reg. Art.* 216.

Where certificates of the United States consul in regard to the value of a foreign depreciated currency differ, the certificate bearing the date nearest the time of sailing of the importing vessel must be taken as establishing the value of the foreign currency in comparison with that of the United States. *Gen. Reg. Art.* 227.

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otherwise than by purchase, on entry of the same,[1] to make such addition in the entry to the cost or value given in the invoice as, in his opinion, may raise the same to the true market value of such imports in the principal markets of the country whence the importations shall have been made; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed, by ten per centum or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid a duty of twenty per centum ad valorem on such appraised value: *Provided, nevertheless,* That under no circumstances shall the duty be assessed upon an amount less than the invoice or entered value, any law of Congress to the contrary notwithstanding.[2] *Act March 3, 1857, § 2.*

[1] In view of the oath prescribed to be taken on entry by the act of March 1, 1823, making it the duty of the importer, in case he discover, at any time after entry, any error in the invoice or account produced, or receive any other invoice, to make the same known immediately to the collector of the district with whom entry may have been made, it is considered proper, whenever such error is brought to the notice of the collector, before the invoice or account has come under the observation of the appraisers, or any examination has been made of the goods, and application under oath is made to amend the entry by the importer, that such application should be transmitted to this department for such action as may be deemed proper. *Gen. Reg. Art.* 295.

[2] In case of a manifest *clerical error* in the invoice, on proper representation of the case through the collector, the department will take into consideration the propriety of directing the correction of the error, in the computation of the duties. *Gen. Reg. Art.* 298.

It has been the practice of the department, in cases where it has been conclusively shown that the invoice value of an importation was far beyond the general market value of similar goods at the time of exportation, and was so invoiced by the foreign manufacturer with a view of procuring, on the eve of insolvency, large advances from the consignees, to authorize an amendment of the entry, and a due appraisement to be made of the merchandise. Such amendment, however, can only be made by authority of the department on application for it in each case. *Gen. Reg. Art.* 296.

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ENTRY OF MERCHANDISE INWARD.

§ 174. *No goods to be imported in vessels of less than thirty tuns burden, or to be unladen except in ports established by law.* — Except into the districts on the northern, north-western, and western boundaries of the United States, no goods, wares, or merchandise of foreign growth or manufacture, subject to the payment of duties, shall be brought into the United States from any foreign port or place in any other manner than by sea, nor in any ship or vessel of less than thirty tuns burden, nor shall be landed or unladen at any other port than is directed by this act, under the penalty of seizure and forfeiture of all such ships or vessels, and of the goods, wares, or merchandise, imported therein, landed or unladen in any other manner. *Act March* 2, 1799, § 92.

§ 175. *Entry to be made within fifteen days.* — The owner or owners, consignee or consignees,[1] of any goods, wares, or merchandise, on board of any such ship or vessel, or in case of his, her, or their absence or sickness, his, her, or their known agent or factor, in his, her, or their names, within fifteen days after the report of the master, or person having the charge or command of such ship or vessel, to the collector of the district for which such goods, wares, or merchandise shall be destined, shall make entry thereof, in writing, with the said collector, and shall, in such entry, specify the vessel and master's names in which, and the port or place from whence, such goods, wares, or merchandise were imported, the particular marks, numbers, denomination, and prime cost, including charges of each particular package or parcel whereof the entry shall consist, or if in bulk, the quantity, quality, and prime cost, including charges thereof, particularly specifying the species of money in which the invoices thereof are made out; and shall also produce to the said collector and naval officer (if any) the original invoice or invoices of the said goods, wares, or merchandise, or other documents received in lieu thereof, or concerning the same,

[1] When entry is made by any agent, factor, or person other than the person to whom the goods are "ultimately *consigned*," such agent or factor is required to enter into bond to produce, within ninety days, "the account of the proper consignee," (that is, the invoice,) duly verified on oath or affirmation. This bond is distinct from that prescribed by the 6th section of the act of March 1, 1823, for the production of the *owner's* oath.

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in the same state in which they were received, with the bill or bills of lading for the same. *Act March* 2, 1799, § 36.

§ 176. *Consignee to be deemed and taken to be the owner.* — To prevent frauds arising from collusive transfers, it is hereby declared, that all goods, wares, or merchandise, imported into the United States, shall, for the purposes of this act, be deemed and held to be the property of the persons to whom the said goods, wares, or merchandise may be consigned, any sale, transfer, or assignment, prior to the entry and payment, or securing the payment of the duties on said goods, wares, and merchandise, to the contrary notwithstanding.[1] *Ibid.* § 62.

§ 177. *When no invoice has been received, how to proceed.* — When no invoice has been received of any goods, wares, or merchandise [2] imported and subject to ad valorem duty as

[1] The manifest intent of this clause was to compel the original consignee to enter the goods, and the whole object of the act would be defeated by allowing a mere stranger to make the entry or take the oath prescribed on the entry.

The practice of allowing custom house brokers, express agents, and other parties, not the owners or original consignees, to make entries of merchandise in their own names, on the production of bill of lading indorsed by the importer or consignee, is in contravention of the express provisions of law and the decisions of the courts, and will therefore be discontinued. Entry must, in all cases, be made by the owner or consignee, who alone is authorized, under our revenue system, to take the prescribed oath, give the requisite bond, and pay the duties; and in cases where, from either of the causes adverted to in the act, the owner or consignee may be unable to attend personally at the custom house, he will be required to be represented by a duly constituted agent or attorney, whose power must be lodged with the collector, who will make entry and perform all the necessary acts in the owner's name, giving bond for the due production of his oath.

In cases where the name of the owner or consignee is not expressed in the invoice or bill of lading, or where the invoice or bill of lading is made to the order of a banker, through whose credit the merchandise may have been procured, the party presenting the bill of lading and taking the oath of the owner, where goods have been actually ordered or purchased for him abroad, will be regarded as the owner of the merchandise, and as such be permitted to make entry in his own name. This provision, however, is not intended, and will not be construed, to authorize entries of parties who may have become sub-purchasers on or after arrival, it having been decided by the courts of the United States, that such parties are in no sense importers, and therefore have not, within the terms of the act, any authority to enter the goods. In such cases entry will be required to be made by the original importer or consignee, as before prescribed.

No assignee of a bill of lading or invoice will be considered the owner without taking the owner's oath, and that the goods were *purchased abroad and imported for him;* and no such assignee will be considered the agent of the owner or importer, and authorized to make entry in the name of the owner, unless he produce a duly authenticated power of attorney. *Gen. Reg. Art.* 193–196.

[2] An importer, although he may be the owner of the goods, has no right to make up an invoice. The oaths prescribed by law expressly refer to the invoices presented as those "received" by the party swearing to the entry;

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aforesaid, the owner, importer, consignee, or agent shall make oath of the same, and the collector of the port shall be, and he is hereby, authorized, if in his judgment the circumstances under which such goods, wares, or merchandise shall have been imported, or any other circumstances connected therewith, render it expedient, to admit the same to an entry, on an appraisement thereof, duly made in the manner hereinafter prescribed:[1] *Provided*, The owner, importer, consignee, or agent of such goods, wares, or merchandise shall, previous to such entry, give bond, with sufficient sureties, to the United States, to produce to such collector the invoice of the same within eight months from the time of entry, if the same were imported from any port or place on this side, and within eighteen months if from any port or place beyond, the Cape of Good Hope or Cape Horn, or from the Cape of Good Hope, and to pay any amount of duty to which it may appear, by such invoice, the said goods, wares, or merchandise were subject, over and above the amount of duties estimated on the said appraisement.[2] *Act March* 1, 1823, § 2.

and when collectors have reason to believe that the invoices presented on the entry are not the invoices received by the party, but are made by him, or are otherwise false, factitious, or fraudulent, they will see that the proper proceedings are instituted to enforce the penalties of the law for false and fraudulent entries, and false swearing. *Gen. Reg. Art.* 202.

1 In all cases where the importer desires to enter on appraisement, in the absence of an invoice, under the second section of the act of March 1, 1823, he will make a written application to the collector, under oath or affirmation, setting forth the circumstances under which the merchandise was imported, and the cause, if any known to him, why the invoice is not produced; and before any such entry can be allowed, the merchandise must be sent to the appraisers' store or to a bonded warehouse for examination by the appraisers, who will call upon the importer for the exhibition by him of any letters or other documents he may have in regard to the importation, and examine him touching any matter or thing which they may deem material in ascertaining the true market value of the merchandise thus presented for entry. The answers to the interrogations shall be in writing, under oath or affirmation, and subscribed by the importer, and shall be transmitted, with a report of the case, by the appraisers to the collector, who will forward the same to the Secretary of the Treasury. No entry by appraisement without invoice will be permitted until the case has been submitted to the department, and its views, and the facts which it may think proper to communicate, received, except in cases of perishable goods, and goods destined for immediate exportation, and where the merchandise does not exceed one hundred dollars in value — the application of the importer being made under oath; in which cases the collector, if he thinks it expedient, may, under the discretion conferred on him by the second section of the act of March 1, 1823, admit to entry on appraisement without submitting the same to the department. *Gen. Reg. Art.* 214, 215, 433.

2 Where imports have been entered by appraisement, in the absence of an invoice, if the value in the invoice, afterwards produced, is less than that found by the appraisers on the entry, no allowance by return of duties can be made for the difference. *Treas. Reg.*

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§ 178. *Oath to be taken on entry.* — In all cases where goods, wares, and merchandise shall have been imported into the United States, and shall be entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port at the time of entry, to the owner, importer, consignee, or agent, (*Ibid.* § 4:) —

§ 179. *Oath to be taken by a consignee or agent.* — "I, ——— ———, do solemnly and truly swear, (or affirm,) that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received, of all the goods, wares, and merchandise imported in the ———, whereof ——— ——— is master, from ———, for account of any person whomsoever, for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor, to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered, of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly swear, (or affirm,) that, to the best of my knowledge and belief, ——— ——— is or are the owner or owners of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost, (*if purchased,*) or fair market value, (*if otherwise obtained,*) at the time or times, and place or places, when and where procured, (*as the case may be,*) of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same." [1]

[1] The oath, which is usually printed on the back of the prescribed form of entry, should be filled up in conformity with the fact. If the goods were obtained by *purchase*, the words "*if purchased, or fair market value if otherwise obtained,*" should be erased; if obtained otherwise than by purchase, then the words "*actual cost,*" &c., should be omitted, and declaration made to the *market value.*

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§ 180. *Oath to be taken by owner or importer where goods have been actually purchased.* — "I, —— ——, do solemnly and truly swear, (or affirm,) that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and merchandise imported by, or consigned to, me, in the ———, whereof —— —— is master, from ———; that the invoice which I now produce contains a just and faithful account of the actual cost[1] of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear, (or affirm,) that I have not, in the said entry or invoice, concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district."

§ 181. *Oath to be taken by a manufacturer or owner, where goods have not been actually purchased.* — "I, —— ——, do solemnly and truly swear, (or affirm,) that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and merchandise imported by, or consigned to, me, in the ———, whereof —— —— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their fair market value, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, at the time or times,[2] and place or places, when and where procured for my

[1] Notwithstanding the act of March 3, 1851, prescribes the "*actual market value*" as the basis of the estimate of duties, the provision of this act, requiring the production of an invoice setting forth the *actual cost* of the goods, is held by the treasury department to be still in force.

[2] It is also held by the department, that the invoice, in the case of goods

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account, (or for account of myself and partners;) that the said invoice contains also a just and faithful account of all charges actually paid, and no other discount, drawback, or bounty, but such as has been actually allowed on the said goods, wares, and merchandise; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear, (or affirm,) that I have not, in the said entry or invoice, concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district."

§ 182. *When owner of goods, residing in the United States, is absent, entry may be allowed on bond to produce his oath.* — No goods, wares, or merchandise imported into the United States, subject to ad valorem duty, and belonging to a person or persons residing in the United States, but who shall, at the time, be absent from the place where the same are intended to be entered, shall be admitted to an entry, unless the importer, consignee, or agent shall previously give bond, with sufficient surety, to produce, within four months, to the collector of the port where the said goods, wares, or merchandise may be, the invoice of the same, duly verified, according to the circumstances of the case, by the oath of the said owner, or one of the owners, as above prescribed, which oath shall be administered by a collector of the United States, if there be any in the place where the said owner or owners may be, or, if there be none, by some public officer duly authorized to administer oaths.[1] *Ibid.* § 6.

procured otherwise than by purchase, should exhibit the value at the time of *procurement*, though the act referred to in the preceding note fixes the time of valuation "at the period of the *exportation* to the United States."

[1] As some additional safeguard is believed to be required to prevent the substitution of fabricated for genuine papers in cases where invoices are verified at one port to be used at another port by the agent of the importer, the following regulation on the subject is promulgated for the information and government of officers of the customs and other persons interested: —

All invoices presented for verification where such invoices are to be used at other ports or to be entered by agents, must be permanently attached to the oath and authentication, and be stamped or marked with the name of the port where verified, the date of verification, and be signed by the officer

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§ 183. *No goods belonging to a person not residing in the United States to be admitted to entry without oath.* — No goods, wares, or merchandise subject to ad valorem duty, imported as aforesaid, and belonging to a person or persons not residing at the time in the United States, shall be admitted to entry, unless the invoice be verified by the oath of the owner, or one of the owners, in the form before prescribed, according to the nature of the case, which said oath shall be administered by a consul or commercial agent of the United States, or by some public officer duly authorized to administer oaths in the country where the said goods, wares, or merchandise shall have been purchased, and the same duly certified by the said consul, commercial agent, or public officer, in which latter case such official certificate shall be authenticated by a consul or commercial agent of the United States: *Provided*, That if there be no consul or commercial agent of the United States in the country from which the said goods, wares, or merchandise shall have been imported, the authentication hereby required shall be executed by a consul of a nation at the time in amity with the United States, if there be any such residing there; and if there be no such consul in the country, the said authentication shall be made by two respectable merchants, if any such there be, residing in the port from which the said goods, wares, and merchandise shall have been imported.[1] *Ibid.* § 7, 8.

§ 184. *But the Secretary of the Treasury may authorize entry in such cases, if satisfied no fraud was intended.* — In all cases where goods, wares, or merchandise subject to ad valorem duty, imported as aforesaid, and belonging to a person or persons not residing in the United States, shall not be

receiving the same. Each invoice (where several are presented for verification) must be stamped or marked, and an oath attached to each invoice. No invoice deficient in these proofs of genuineness will be admitted to entry, except such as are verified by the oath of the owner or owners at places where there is no collector of the customs, the oath being taken before a public officer duly authorized to administer oaths. *Treas. Reg. April* 29, 1858.

[1] Collectors will be careful to see that the verification and authentication of invoices of merchandise belonging to persons not residing in the United States are made in conformity with the requirements of the supplementary collection law of March 1, 1823, and the existing regulations on the subject; and in all cases where these requirements are not observed by the consuls and commercial agents of the United States, they will promptly report the facts to the department.

Shipments of merchandise by several vessels can not be embraced in a single invoice, and be covered by a single consular certificate. The merchandise shipped by each vessel must be embraced in a distinct invoice, duly verified, if on foreign account, by oath of the owner, and authenticated by consular certificate. *Gen. Reg. Art.* 206, 207.

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accompanied with an invoice verified by oath, and authenticated as required by this act, or where it shall not be practicable to make such oath, or there shall be an immaterial informality in the oath or authentication so required, or where the collector of the port at which the said goods, wares, or merchandise shall be shall have certified his opinion to the Secretary of the Treasury that no fraud was intended in the invoice of said goods, wares, or merchandise, the Secretary of the Treasury shall be, and he is hereby, authorized, if he shall deem it expedient, to admit the same to an entry: *Provided*, That the consignee, importer, or agent shall, previous to such entry, give bond, with sufficient sureties, to produce the invoice, if the same be practicable, sworn to and authenticated as may be required by this act, according to the nature of the case, and in the time and mode prescribed in the second section of this act, in cases where no invoice has been received: *And provided always*, That the Secretary of the Treasury shall in no case admit any goods, wares, or merchandise to an entry where there is just ground to suspect that a fraud on the revenue is intended. *Ibid.* § 10.

§ 185. *Goods on joint account of resident and non-resident owners may be admitted on oath of resident owner, unless manufactured by owner residing abroad.* — In all cases where goods, wares, or merchandise subject to ad valorem duty, imported as aforesaid, shall belong in part to a person or persons residing in the United States, and in part to a person or persons residing out of the United States, the oath of one of the owners residing in the United States shall be sufficient to admit the same to an entry according to the provisions of this act: *But it is expressly provided*, That in all cases where the said goods, wares, or merchandise shall have been manufactured in whole or in part by any one of the owners residing out of the United States, the same shall not be admitted to an entry, unless the invoice shall have been verified and authenticated by such manufacturer in the manner prescribed. *Ibid.* § 11.

§ 186. *Goods belonging to estates of persons deceased or insolvent may be admitted on oath of legal representative.* — In all cases where goods, wares, or merchandise subject to ad valorem duty, imported as aforesaid, shall belong to the estates of deceased persons, or of persons insolvent, who shall have assigned the same for the benefit of their creditors, the oaths required may be administered to the executor, administrator, or assignee of such persons in the manner prescribed by this act, according to the nature of the case. *Ibid.* § 9.

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§ 187. *Goods taken from a wreck to be appraised.* — Before any goods, wares, or merchandise, which may be taken from any wreck, shall be admitted to an entry, the same shall be appraised. *Ibid.* § 21.

§ 188. *Invoice of goods entered to be certified by collector, and entry conclusion against owner.* — When any goods, wares, or merchandise shall be admitted to an entry upon invoice, the collector of the port in which the same are entered shall certify the same under his official seal; and no other evidence of the value of such goods, wares, or merchandise shall be admitted on the part of the owner or owners thereof in any court of the United States, except in corroboration of such entry. *Ibid.* § 23.

§ 189. *Goods destined for certain interior ports may be entered at port of New Orleans, and such other ports on the seaboard as the Secretary of the Treasury shall direct.* — When any goods, wares, or merchandise are to be imported from any foreign country into Pittsburg, in the State of Pennsylvania, Wheeling, in the State of Virginia, Cincinnati, in the State of Ohio, Louisville, in the State of Kentucky, St. Louis, in the State of Missouri, Nashville, in the State of Tennessee, or into Natchez, in the State of Mississippi,[1] the importer thereof shall deposit in the custody of the surveyor of the place a schedule of the goods so intended to be imported, with an estimate of their cost at the place of exportation; whereupon the said surveyor shall make an estimate of the amount of duties accruing on the same, and the importer or consignee shall give bond, with sufficient sureties, to be approved by the surveyor, in double the amount of the duties so estimated, conditioned for the payment of the duties on such merchandise, ascertained as hereinafter directed; and the surveyor shall forthwith notify the collector at New Orleans of the same by forwarding to him a copy of said bond and schedule.[2] *Act March* 2, 1831, § 1.

[1] By subsequent acts, sundry other ports on the Mississippi and its tributaries have been constituted ports of entry for foreign merchandise; and by an act passed September 28, 1850, authority was granted for the importation of such merchandise destined for these ports and the ports named in the act of 1831 through such ports on the seaboard as might be designated by the Secretary of the Treasury for that purpose, who was also authorized to prescribe the routes of transportation. Under this act, Boston, New York, Philadelphia, and Baltimore have been designated as ports of importation for Pittsburg, Wheeling, Cincinnati, Louisville, St. Louis, Nashville, Natchez, Evansville, and New Albany; and Charleston and Savannah as ports of importation for Knoxville, Nashville, and Memphis; the routes and mode of transportation being left to the option of the importer.

[2] The remaining provisions of this act are so far superseded by the

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APPRAISEMENT.[1]

§ 190. *Value of imports to be ascertained by appraisement.* — In all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise imported into the United States, it shall be the duty of the collector within whose district the same shall be imported or entered to cause the actual market value or wholesale price thereof at the period of the exportation to the United States in the principal markets of the country from which the same shall have been imported into the United States, to be appraised, estimated, and ascertained; and to such value or price shall be added all costs and charges, except insurance, and including in every case a charge for commissions at the usual rates, as the true value at the port where the same may be entered, upon which duties shall be assessed.

§ 191. *Certificate of one appraiser sufficient.* — The certificate of any one of the appraisers of the United States of the dutiable value of any imported merchandise required to be appraised shall be deemed and taken to be the appraisement of such merchandise required by existing laws to be made by such appraisers.

provisions of the warehouse laws that it is deemed unnecessary to reproduce them here. Under the regulations of the department for carrying into effect these laws, foreign merchandise may be entered for warehousing at any port of entry, and transported under bond to any one of the designated interior ports.

[1] For the appraisement of goods, wares, or merchandise required by this or any other act concerning imports and tunnage, the President of the United States shall, by and with the advice and consent of the Senate, appoint, in each of the ports of Boston, New York, Philadelphia, Baltimore, Charleston, Savannah, and New Orleans, two persons well qualified to perform that duty, who, before they enter thereon, shall severally make oath diligently and faithfully to examine and inspect such goods, wares, or merchandise as the collector may direct, and truly to report, to the best of their knowledge and belief, the true value thereof. *Act March* 1, 1823, § 16. — Prior to this act all appraisements, whether of value or damage, were required to be made by merchants specially appointed and qualified. By subsequent acts, the number of appraisers has been increased at some of the ports, and like officers have been authorized and appointed at other ports. Assistant appraisers were authorized by the act of May 28, 1830. The duty of this grade of officers is to examine and inspect such goods, wares, and merchandise as the principal appraisers may direct, and to report to them the true value thereof. All appraisements are required, however, to be made by the principal appraisers; and this must be done on a personal examination of the goods.

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§ 192. *Where there are no appraisers, revenue officer to certify.* — Where merchandise shall be entered at ports where there are no appraisers, the certificate of the revenue officer to whom is committed the estimating and collection of duties of the dutiable value of any merchandise required to be appraised shall be deemed and taken to be the appraisement of such merchandise required by existing laws to be made by such revenue officer. *Act March* 3, 1851, § 1, 2.

§ 193. *Appraisers to employ all reasonable ways and means to ascertain the actual value.* — It shall, in every such case, be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector and naval officer, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares, and merchandise in the principal markets of the country whence the same shall have been imported into the United States. *Act Aug.* 30, 1842, § 16.

§ 194. *Appraisers may summon importer, and require production of letters.* — It shall be lawful for the appraisers, or the collector and naval officer, as the case may be,[1] to call before them and examine, upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported, and to require the production, on oath or affirmation, to the collector or to any permanent appraiser, of any letters, accounts, or invoices in his possession relating to the same, for which purpose they are hereby respectively authorized to administer oaths and affirmations; and if any person so called shall neglect or refuse to attend, or shall decline to answer, or shall, if required, refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required, he shall forfeit and pay to the United States the sum of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the said appraisers, or collector and naval officer where there are no legal appraisers, may make of the goods, wares,

[1] At ports where appraisers are appointed, the powers conferred by this section must be exercised by them. Where there are no appraisers, the collector and naval officer, or, if there be no naval officer, the collector alone, acting as an appraiser, may make the examination contemplated.

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and merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding; and any person who shall willfully and corruptly swear or affirm falsely on such examination shall be deemed guilty of perjury; and if he be the owner, importer, or consignee, the merchandise shall be forfeited; and all testimony in writing, or depositions taken by virtue of this section, shall be filed in the collector's office, and preserved for future use or reference, to be transmitted to the Secretary of the Treasury when he shall require the same. *Ibid.* § 17.

§ 195. *Importer may demand reappraisement.* — If the importer, owner, agent, or consignee of any such goods shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector,[1] in writing, of such dissatisfaction, on the receipt of which the collector shall select two discreet and experienced merchants,[2] citizens of the United States, familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions; and if they shall disagree, the collector shall

[1] This notice, under treasury regulations, must be given within twenty-four hours after receipt of notice of appraisement.

[2] This provision was modified by the act of March 3, 1851; and in cases of appeal from the decision of the local appraisers the reappraisement is now required to be made by an appraiser at large, if practicable, and one merchant selected as above. If there be no appraiser at large resident at the port, the reappraisement may be made by two merchants. The provisions of the act of March 3, 1851, are as follows: —

§ 3. There shall be appointed by the President of the United States, by and with the advice and consent of the Senate, four appraisers of merchandise, to be allowed an annual salary each of two thousand five hundred dollars, together with their actual traveling expenses, to be regulated by the Secretary of the Treasury, who shall be employed in visiting such ports of entry in the United States, under the direction of the said secretary, as may be deemed useful by him for the security of the revenue, and shall at such ports afford such aid and assistance in the appraisement of merchandise thereat as may be deemed necessary by the Secretary of the Treasury to protect and insure uniformity in the collection of the revenue from customs; and wherever practicable in cases of appeal from the decision of the United States appraisers under the provision of the seventeenth section of the tariff act of August 30, 1842, the collector shall select one discreet and experienced merchant, to be associated with one of the appraisers appointed under the provisions of this act, who together shall appraise the goods in question; and if they shall disagree, the collector shall decide between them; and the appraisement thus determined shall be final, and deemed and taken to be the true value of said goods; and the duties shall be levied thereon accordingly, any act of Congress to the contrary notwithstanding.

Under this act, appraisers of merchandise, or general appraisers, as commonly known, have been appointed at Boston, New York, Philadelphia, and Baltimore. Under subsequent acts, like officers have been appointed at New Orleans and San Francisco.

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decide between them;[1] and the appraisement thus determined shall be final, and deemed and taken to be the true value of said goods; and the duties shall be levied thereon accordingly, any act of Congress to the contrary notwithstanding. *Ibid.* § 17.

§ 196. *Other officers to act as appraisers in certain cases.* — Where goods, wares, and merchandise shall be entered at ports where there are no appraisers, the mode hereinbefore prescribed of ascertaining the foreign value thereof shall be carefully observed by the revenue officers to whom is committed the estimating and collection of duties. *Ibid.* § 22.

§ 197. *Secretary of Treasury to establish regulations respecting appraisements.* — It shall be the duty of the Secretary of the Treasury, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual market value, or wholesale price thereof, as the case may require.[2] *Ibid.* § 23.

§ 198. *One package out of every invoice, and one package out of every ten packages, to be examined.* — The collector shall designate,[3] on the invoice, at least one package of every invoice, and one package, at least, of every ten packages of goods, wares, or merchandise, and a greater number should he or either of the appraisers deem it necessary,[4] to be opened, examined, and appraised, and shall order the package or packages so designated to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they, or a majority of them, shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper,

[1] The collector, in the exercise of this power, can act only as an arbiter, and must adopt one appraisement or the other. He can not set aside both, and make a new appraisement.

[2] These instructions, though binding on the custom house officers, do not justify the acts of the collector if not in accordance with law. 10 *Howard*, 225.

[3] When the packages are described in the invoice by marks and numbers, the collector must designate on the invoice the particular number or numbers to be examined.

[4] If the goods have been delivered to the importer under the bond authorized by the fourth section of the act of May 28, 1830, the collector may require the redelivery of the whole or any part of the importation; and if the importer fail to deliver, he cannot afterwards object that the appraisement was made on an insufficient examination.

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owner, or agent, the contents of the entire package in which the article may be shall be liable to seizure and forfeiture, on conviction thereof before any court of competent jurisdiction; but if said appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duty thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee: *Provided*, That such forfeiture may be remitted by the Secretary of the Treasury, on the production of evidence satisfactory to him that no fraud was intended: *Provided, further*, That if, on the opening of any package or packages of goods, a deficiency of any article shall be found on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties.[1] *Act August* 30, 1842, § 21.

§ 199. *What is meant by period of the exportation.* — Under the construction of the treasury, "the period of the exportation" is deemed and taken to be the time at which the vessel, in which goods, wares, or merchandise are imported, actually departs from the foreign country on her voyage to the United States. This construction was sustained by the Circuit Court of the United States for the District of Massachusetts, in the case of *Forman* vs. *Peaslee*, and has since been confirmed by the Supreme Court in the case of *Sampson* vs. *Peaslee*. It may, therefore, be considered as finally settled, that the time of valuation is the *sailing of the vessel*, regardless of the date of invoice, bill of lading, or clearance, and the value at that time in the principal markets of the country from which the importation may have been made, is the value on which duty, under existing laws, is required to be assessed.[2]

[1] *Abatement of duties*, under this proviso, for *deficiency of articles in packages*, can only take place where it shall satisfactorily appear to the appraisers that the packages had not been opened *after their shipment*. Such *abatement*, on separate articles or packages, included in the manifest, but not found on board the vessel at the time of unlading the same in the United States, can not be made, unless satisfactory proof be adduced, that, by accident or other cause, such articles or packages had never been actually shipped; or that, being shipped, they had been actually lost or destroyed by accident or other cause during the voyage, *and before the arrival of the vessel within the limits of any collection district of the United States*. *No abatement* can be made for an alleged deficiency or difference in the character or description of articles contained in a package, discovered by the importer after the package has passed out of the custody of the officers of the customs into the possession of the importer. *Treasury Reg.*

[2] *Importations from countries having no shipping ports of their own, through the ports of other countries.* — Merchandise from such countries, as

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§ 200. *What are to be regarded as principal markets.* — What are to be regarded as the principal markets of a country for the merchandise, in any given case, is for the determination of the appraisers. It is a question of fact, not of law, and the decision of the appraisers is conclusive upon the government and the importer. *Gen. Reg. Art.* 301.

§ 201. *What is to be understood by the term "country."* — The term "country," as used in the law, is to be regarded as embracing all the possessions of a nation, however widely separated, which are subject to the same supreme executive and legislative authority and control. Accordingly, where duties were assessed on merchandise imported from Halifax, on its general market value in Liverpool at the date of its exportation from Halifax to the United States, the proceeding was sustained by the Supreme Court of the United States; Liverpool being, in the opinion of the appraisers, a principal market of Great Britain for the merchandise in that case. *Gen. Reg. Art.* 302.

§ 202. *Actual examination to be made.* — The law makes it the duty of the collector to *designate* on the invoice *at least one package of every invoice, and one package, at least, of every ten packages* of imported goods, wares, or merchandise, and a greater number should it be deemed necessary by himself or either of the appraisers, and order the same to the public store, to be opened, examined, and appraised; but if the articles are bulky, he may direct their examination on the wharf, or other safe and suitable place, to be designated by him for that purpose. If the merchandise be such as, by commercial usage, is bought and sold by samples, or where, by such usage, the character and quality of the merchandise are so determined, the appraisement may, in such cases, be made by samples, due care being taken that they are properly and fairly selected from the packages designated on the in-

from Switzerland, for example, destined for the United States by the way of Havre, is considered as *exported*, within the meaning of the law, when it passes the frontier boundary between France and Switzerland, on such destination. The wholesale price or general market value of such merchandise in the principal markets of the interior country, at the date when it passed the frontier for its destination in the United States, will, on importation and entry, be ascertained by the appraiser with a view to the assessment of duty; and to the value so ascertained will be added the cost of transportation, and other expenses to the frontier, as dutiable charges. Of course, no cost of transportation by sea or land, or other expenses incurred after the merchandise shall have left the interior country from which it was exported to the United States, as above defined, will be treated as dutiable charges. *Treas. Reg.*

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voice by the collector, and identified as such. *Gen. Reg. Art.* 320, 321.

§ 203. *Examination and appraisement to be made at port of importation.* — The revenue laws require that, in all cases of importation of merchandise, the examination and appraisement of the same shall take place at the first port of entry; at which port, also, the actual quantity must be ascertained by weighing, gauging, or measuring, as the case may be, and the amount of duties ascertained and paid, or secured to be paid. *Gen. Reg. Art.* 330.

§ 204. *But when goods are transported under bond to another port, appraisement may be revised.* — When goods are transported under bond from one port to another, on their arrival at the port of destination the same examination shall be had as is required by law on importations of merchandise from foreign ports, in which the appraisers shall have reference as well to the valuation and classification of such merchandise as to its identity with that described in the certified copy of invoice accompanying the transportation entry, and they shall accordingly appraise and estimate the same in the manner required by law in case of merchandise from foreign ports, and make due report thereof to the collector. And should it appear by such report that the merchandise was appraised, at the port where originally entered, at less than the actual value or wholesale price in the principal markets of the country from which such merchandise was imported, or that the same was improperly classified, the collector shall call upon the appraisers for a statement of the grounds of their opinion, and immediately transmit the same, with a copy of their report, to the department, for its consideration and such investigation as may be necessary. To enable the appraisers to act understandingly in the examination and appraisement of merchandise transported under bond, collectors will see that the copy of invoice, required to accompany the transportation entry, in all respects conforms to the original document, and that the date of exportation from the foreign port is indorsed thereon. *Gen. Reg. Art.* 449, 460.

§ 205. *Percentage advances and average valuations prohibited.* — The appraisers will make the addition to, or advance upon, the value declared on entry, in the currency in which the invoice is made out, in a specific sum, and not by percentage, and in the weight, gauge, or measure, as expressed in the invoice; but in no case will an average valuation be made. *Gen. Reg. Art.* 332.

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§ 206. *Examination of articles not imported as merchandise.* — It not unfrequently happens that articles are imported for the personal use of the importer, and not as merchandise, which might be exposed to injury in the process of opening, examining, and repacking in the public store, but which, nevertheless, *ought not to be delivered without examination.* In such cases, the collector, if he thinks it expedient, will report the case to the department, and, if authorized, direct the proper officer of the customs to examine the package or packages at the residence of the owner, or at such other proper place at the port as he may designate. *In no case, however, can such examination be omitted, or so made, without the special permission of the department. Gen. Reg. Art.* 374.

§ 207. *Appeal from decision of appraisers, when and how made.* — Whenever an importer is dissatisfied with the appraisement made by the government appraisers, or the officer of the customs acting as appraiser, he may, in pursuance of the provisions of the seventeenth section of the act of August 30, 1842, if he have complied with their requirements, give notice, in writing, to the collector of such dissatisfaction. This notice will be given, in all cases, within twenty-four hours, and may be in the following form: —

——— ———, 18

Sir: As I consider the appraisement made by the United States appraisers too high on ———, imported by ———, in the ———, from ———, I have to request that the same may be reappraised, pursuant to law, with as little delay as your convenience will permit.

Very respectfully,

——— ———.

To ——— ———, Collector of the Customs.

(*Gen. Reg. Art.* 335.)

208. *Merchant refusing to act as appraiser liable to penalty.* — Any merchant, who shall be chosen by the collector to make any appraisement required under any act respecting imports and tunnage, and who shall, after due notice of such choice has been given to him in writing, decline or neglect to assist at such appraisement, shall be subject to a penalty not exceeding fifty dollars, and to the costs of prosecution therefor. *Act March* 1, 1823, § 19.

§ 209. *Compensation of merchant appraiser.* — The merchant appraiser is entitled, under existing laws, to a compensation of five dollars per diem while so employed, whether

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one or more cases of appeal have been heard and decided during the day. This expense is to be paid by the party taking the appeal. *Gen. Reg. Art.* 350.

§ 210. *Appraisements legally made will not be reopened.* — An appraisement legally made by the United States appraisers, and affirmed by merchant appraisers, the duties having been levied and paid accordingly, will not be reopened upon opinions afterwards expressed by the merchants on testimony not before them when acting as officers of the United States on the appeal. *Gen. Reg. Art.* 347.

§ 211. *Where no appeal is taken, decision of local appraisers final.* — Where no appeal has been taken by the importer from the decision of the local appraisers, the department will not order a reappraisement, but such decision must be held to be final and conclusive; and the department has no authority to refund the additional duty, if any, imposed in consequence of such appraisement, in pursuance of law. *Gen. Reg. Art.* 349.

§ 212. *Reappraisement, when demanded, to be made without delay.* — Reappraisement should take place immediately, or, at all events, not be delayed beyond six days from the time when demanded, unless, in the opinion of the merchant appraisers, there are extraordinary circumstances, requiring an analysis or proof not to be procured within that period. Should such delay extend beyond ten days, the facts are required to be reported to the department. *Treas. Reg. December* 26, 1848.

SEA STORES OF VESSELS FROM FOREIGN PORTS.

§ 213. *Master of vessel from foreign port shall specify sea stores of such vessel in his manifest.* — In order to ascertain what articles ought to be exempt from duty, as the sea stores of a ship or vessel, the master, or other person having the charge or command of any ship or vessel, shall particularly specify the said articles in the report or manifest to be by him made, designating them as the sea stores of such ship or vessel;[1] and in the oath to be taken by such master or other

[1] There is no provision of law authorising the transfer of sea stores from

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person, on making such report in manner before prescribed, he shall declare that *the articles so specified as sea stores are truly such, and are not intended by way of merchandise or for sale;* whereupon the said articles shall be free from duty:[1] *Provided always,* That if it shall appear to the collector to whom such report and manifest shall be made and delivered, together with the naval officer where there is one, or alone where there is none, that the quantities of the said articles, or of any part thereof, so reported as sea stores, are excessive, it shall be lawful for the said collector, jointly with the naval officer, or alone, as the case may be, in his or their discretion, to estimate the amount of the duty on such excess, which shall be forthwith paid by the said master, or other person having the charge or command of such ship or vessel, to the said collector, on pain of forfeiting the value of such excess;[2] and if any other or greater quantity of articles are found on board such ship or vessel as sea stores than are specified in such entry, or if any of the said articles shall be landed without a permit first obtained from the collector and naval officer of the port (where any) for that purpose, all such articles as are not included, as aforesaid, in the report or manifest delivered on oath or affirmation, as aforesaid, by the master, or other person having the charge or command of such ship or vessel, or which shall be landed without such permit as aforesaid, shall be forfeited, and may be seized; and the master, or person having the command of such ship or vessel, shall, moreover, forfeit and pay treble the amount or value of the articles so omitted or landed. *Act March* 2, 1799, § 45.

§ 214. *What articles may be considered as belonging to the equipment of the vessel.* — Although no part of the proper equipment of a vessel arriving in the United States is liable to duty, such equipment is not to comprehend more than the usual quantity of spare sails or other articles; and any redun-

the vessel in which imported to another vessel about to proceed on a foreign voyage, without payment of duty.

[1] But they are exempted from duty no longer than they are retained as sea stores. If the master or owner desire to land them for sale or his own use, he must pay the duties, and obtain a permit, as in case of other goods.

[2] *Coal* brought into the United States by vessels propelled in whole or in part by steam, may be retained on board, and the vessel may proceed with said coal to a foreign port without landing the same, or any part thereof, in the United States, as authorized by the act of July 7, 1838. But if landed in the United States, it will be liable to duty; and if duties are paid, it can not be exported with benefit of drawback; and if warehoused, and exported thence under bond, the bond can not be canceled on proof of its consumption on board the vessel, but only on proof of its due landing, in good faith, without the limits of the United States. *Gen. Reg. Art.* 939.

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dancy becomes liable to duty. If new sails or other articles procured abroad be claimed as a part of such equipment, it must be shown to the satisfaction of the collector that they are necessary, with those on board, to complete her proper equipment, and are intended in good faith for the exclusive use of the vessel, and to be retained by her for that use. If brought into the United States for the purpose of being sold, or transferred to another vessel, or for any purpose other than the use of the vessel bringing them, such sails or other articles procured abroad must be considered as merchandise, and subject either to the payment of duty or to seizure, as the facts may warrant. *Gen. Reg. Art.* 939.

ENTRY OF PASSENGERS' BAGGAGE.

§ 215. *Wearing apparel and other personal baggage exempt from duty.* — The wearing apparel and other personal baggage, and the tools or implements of a mechanical trade only, of persons who arrive in the United States, shall be free and exempted from duty;[1] and, to ascertain what articles ought to be exempted, it is directed that due entry thereof, as of other goods, wares, and merchandise, but separate and distinct from that of any other goods, wares, and merchandise imported from a foreign port or place, shall be made with the collector of the district in which the said articles are intended to be landed, by the owner or owners thereof, or his or their agent, expressing the persons by whom or for whom such entry is made, and particularizing the several packages and their contents, with their marks and numbers; and the person or persons who shall make the entry shall take and subscribe an oath or affirmation, before the said collector, to the effect that the said entry contains, to the best of his knowledge and belief,

[1] This exemption is extended by the tariff act of 1857 to "wearing apparel in actual use,* and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States." The provisions of this act, however, prescribing the mode of entry and examination, remain unchanged.

* The term "wearing apparel" embraces articles either used or ready for use, such as it would be supposed the station in life of the party in possession would entitle or require him or her to make actual use of. "Other personal effects not merchandise" are understood to be such articles as persons of either sex have occasion to make daily use of, such as books, writing materials, combs, brushes, and other articles of the toilet. "Professional books, implements, and tools of trade, occupation, or employment" are understood to embrace such books or instruments as would naturally belong to a surgeon, physician, engineer, or scientific person returning to this country or to immigrants from abroad coming to the United States to settle. *Gen. Reg. Art.* 940.

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a just and true account of the contents of the several packages, and that they contain no goods, wares, or merchandise whatever, other than the wearing apparel or other personal baggage and the tools of the trade of the person to whom the same may belong, who has arrived or is shortly expected to arrive in the United States, and that they are not directly or indirectly imported for any other person or intended for sale. And if the party making the entry be not the owner, he shall be required to give a bond to the collector, with one or more sureties, in a sum equal to what would be the amount of the duties on the said articles if imported subject to duty, conditioned that he will produce to the said collector the oath of the owner within one year, to the effect as above set forth. And on compliance with these requirements, and not otherwise, a permit shall be granted for the landing. *Act March*, 1799, § 46.

§ 216. *But these proceedings may be waived.* — Whenever the collector and naval officer (if any) shall think proper so to do, they may, and are hereby authorized, in lieu of the provisions and directions before mentioned, to direct the baggage of any person arriving within the United States to be examined by the surveyor of the port, or an inspector of the customs, and to make a return of the same; and if any articles shall be contained therein, which, in their opinion, ought not to be exempted from duty, according to the true intent and meaning of this act, due entry shall be made therefor, and the duties thereon paid, or secured to be paid:[1] *Provided*, That whenever any article or articles subject to duty, according to the true intent and meaning of this act, shall be found in the baggage of any person arriving within the United States, which shall not, at the time of making entry for such baggage, be mentioned to the collector before whom such entry is made by the person making the same, all such articles so found shall be forfeited, and the person in whose baggage they shall be found shall, moreover, forfeit and pay treble the value of such articles. *Ibid.* § 46.

[1] These provisions have been to some extent superseded, so far as relates to passengers arriving in steamships, by the annexed regulations of the treasury department: —

On the arrival of any steamer from Europe, the collector shall detail an experienced entry clerk, who, with a similar clerk to be designated by the naval officer, and an assistant appraiser or examiner, to be detailed by the appraiser, shall, together with the inspector on board, examine all the passengers' baggage, appraise the dutiable value of the same, and assess the duty, if any. After the examination and collection of duty, if any, the

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REIMPORTATION OF ARTICLES

THE GROWTH, PRODUCTION, OR MANUFACTURE OF THE UNITED STATES.

§ 217. *Conditions of exemption from duty.* — The tariff act of March 3, 1857, provides that "goods, wares, and merchandise the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed," shall be exempted from duty: "*Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with."

§ 218. *Entry to be made as in other cases.* — The forty-eighth section of the act of March 2, 1799, prescribes that report and entry of goods, wares, or merchandise returned, as aforesaid, shall be made as in other cases of goods, wares, and merchandise imported from a foreign port or place; and proof, by oath or affirmation, of the person or persons having knowledge of the facts, shall be made, to the satisfaction of the collector of the district with whom such entry shall be made, jointly with the naval officer if there be a naval officer, or alone if there be no naval officer, that the said articles had been exported from the United States, as of the growth, produce, or manufacture of the same, and of the time when, by whom, in what ship or vessel, and for what port or place they were so exported; the form of which oath or affirmation shall be as follows: —

delivery of baggage shall be made to the respective owners by the inspector on board, under the general baggage permit, it being understood that the assignment of clerks above mentioned is made, under that permit, to see that it is properly executed; and no baggage, with or without special permit, except when authorized by this department, shall be delivered without an examination by all these officers.

Should any passenger's baggage contain dutiable articles to the value of over five hundred dollars, it will be sent to the appraisers' store for regular entry and appraisement, as provided by law. *Gen. Reg. Art.* 238, 239.

Under these regulations, every passenger is required to make a declaration in writing of the contents of his several trunks, bags, or other packages; and if, on examination, which must be actual and carefully made, the contents are not found to agree with the declaration, the penalties are enforced.

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"District of ———, Port of ———.

"I, —— ——, do solemnly, sincerely, and truly swear, [or "affirm," as the case may be,] that the several articles of merchandise mentioned in the entry hereto annexed are, to the best of my knowledge and belief, truly and bona fide of the growth, production, or manufacture of the United States, [as the case may be,] and that they were truly exported and imported as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or any part thereof. So help me God.

"Sworn to, this —— day of ——."

And if the collector who may receive the entry aforesaid shall be other than the collector of the district from which the said articles shall have been exported, a certificate of the latter shall be produced to the former, testifying the exportation thereof; the form of which shall be as follows: —

"District of ———, Port of ———.

"This is to certify that there were cleared out at this port, on the [insert the day of clearance] in the [insert the denomination and name of the vessel] whereof [insert the name] was master, for [insert the port or place for which cleared] the following articles of merchandise, [here enumerate the number of packages, their denomination, marks, and numbers, together with their contents,] on which no drawback, allowance, or bounty hath been paid or admitted.

—— ——, *Collector.*
—— ——, *Naval Officer.*"

§ 219. *If not cleared out, subject to duty.* — If the goods be brought back to the port from which the alleged exportation was made, the fact will be shown by the outward manifest on file in the collector's office; and if it do not so appear, they are not entitled to free entry, but must be treated as other goods imported from foreign countries.[1]

§ 220. *Certificate of revenue officer at foreign port also required.* — In addition to the oath of the importer, and the proof of exportation from the United States, derived from the records of the customs, the treasury department, in the

[1] Clearance of the goods, on their exportation from the United States, is indispensable to their reimportation free of duty. No proofs drawn from other sources can supply the omission. This has been determined in numerous cases by the department.

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exercise of the power conferred by the tariff act to prescribe such other regulations as may be deemed necessary, has further directed that, before admitting any such merchandise to free entry, the collector shall require the production of a statement, certified by the proper officer of the customs at the foreign port from which the reimportation was made, of the fact that such merchandise was imported into that country from the United States in the condition in which it is returned; the certificate of the foreign customs officer to be authenticated by the consul of the United States. But in cases where the certificate of the customs officer can not be obtained, there being no such officer at the foreign port of exportation, a certificate of the foreign recipient of the goods, or his representative, having a knowledge of the facts, duly authenticated by the consul of the United States, may be admitted in lieu thereof, all the other requirements of the law and treasury regulations being carefully observed and enforced.

§ 221. *Bond may be taken to produce proof of clearance, when.* — When the reimportation is made at a port other than that of the original exportation, and the certificate of the collector of that port, as above set forth, can not be at once produced, free entry may be allowed — the proofs otherwise required being presented — on execution by the importer of a bond for the production of such certificate within six months thereafter.

WAREHOUSING.

222. *Goods subject to duty may be warehoused. In what warehouses they may be deposited, and under what restrictions. Special provisions respecting cellars, yards, and sheds.* — From and after the passage of this act,[1] any goods, wares, or mer-

[1] By an act passed August 30, 1842, it was provided that on and after the passage of that act all duties should be paid in cash. On the 6th of August, 1846, this act was amended as follows: —

"*Be it enacted, &c.*, That the twelfth section of the act entitled 'An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes,' approved August 30, 1842, is hereby amended so as hereafter to read as follows: [§ 12.] '*And be it further enacted*, That on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise shall be paid in cash: *Provided*, That, in all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee shall make entry for warehousing the

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chandise subject to duty, with the exception of perishable articles, also gunpowder, fire crackers, and other explosive substances, which shall have been duly entered and bonded for warehousing, in conformity with existing laws, may be deposited, at the option of the owner, importer, consignee, or agent, at his expense and risk, in any public warehouse owned or leased by the United States, or in the private warehouse of the importer, the same being used exclusively for the storage of warehoused goods of his own importation or to his consignment, or in a private warehouse used by the owner, occupant, or lessee, as a general warehouse for the storage of warehoused goods, such place of storage to be designated on the warehouse entry at the time of entering such merchandise at the custom house: *Provided*, That such private warehouse shall be used solely for the purpose of storing warehoused goods, and shall have been previously approved by the Secretary of the Treasury, and have been placed in charge of a proper officer of the customs, who, together with the owner and proprietor of the warehouse, shall have the joint custody of all the merchandise stored in said warehouse, and all the

same, in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the said goods, wares, or merchandise shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port and the importer, owner, or consignee, the said stores to be secured in the manner provided for by the first section of the act of April 20, 1818, entitled "An act providing for the deposit of wines and distilled spirits in public warehouses, and for other purposes," there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject at all times to their order upon payment of the proper duties and expenses, to be ascertained on due entry thereof, for warehousing, and to be secured by bond of the owner, importer, or consignee, with surety or sureties, to the satisfaction of the collector, in double the amount of the said duties, and in such form as the Secretary of the Treasury shall prescribe: *Provided*, That no merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one tun weight, unless by special authority of the Secretary of the Treasury.'"

This act, from the passage of which dates the establishment of the warehouse system in the United States, allowed the merchandise entered under it to remain in warehouse only one year, during which time it might be withdrawn, as now, for consumption on payment of duties, or for transportation or exportation under bond. At the expiration of one year from the date of importation, if still remaining in warehouse, it was required to be sold by the collector, and the proceeds disposed of as in the case of unclaimed goods. By an act passed March 3, 1849, these provisions were so far modified as to allow imported merchandise, deposited in warehouse under bond, to be withdrawn for *exportation* at any time within *two* years from the date of importation. But these acts have been mainly superseded by the "Act to extend the warehousing system," as given in the text.

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labor on the goods so stored must be performed by the owner or proprietor of the warehouse under the supervision of the officer of the customs in charge of the same, at the expense of the aforesaid owner or proprietor: *And provided further*, That cellars and vaults of stores for the storage of wines and distilled spirits only, and yards for the storage of coal, mahogany, and other woods and lumber, may, at the discretion of the Secretary of the Treasury, be constituted bonded warehouses for the storage of such articles under the same regulations and conditions as required in the storage of other merchandise; the cellars or vaults aforesaid shall be exclusively appropriated to the storage of wines or distilled spirits, and shall have no opening or entrance except the one from the street, on which separate and different locks of the custom house and the owner or proprietor of the cellars or vaults shall be placed. *Act March* 28, 1854, § 1.

§ 223. *Unclaimed goods may be taken possession of by collector, and deposited in public or private warehouse. May be sold, when.* — Unclaimed goods, wares, or merchandise required by existing laws to be taken possession of by collectors of the customs, may be stored in any public warehouse owned or leased by the United States, or in any private bonded warehouse authorized by this act, and all charges for storage, labor, and other expenses accruing on any such goods, wares, or merchandise, not to exceed in any case the regular rates for such objects at the port in question, must be paid before delivery of the goods on due entry thereof by the claimant or owner; or if sold as unclaimed goods to realize the import duties, the aforesaid charges shall be paid by the collector out of the proceeds of the sale thereof before paying such proceeds into the treasury as required by existing laws. And any collector of the customs is hereby authorized, under such directions and regulations as may be prescribed by the Secretary of the Treasury, to sell, upon due notice, at public auction, any unclaimed goods, wares, or merchandise deposited in public warehouse whenever the same may, from depreciation in value, damage, leakage, or other cause, in the opinion of such collector, be likely to prove insufficient on a sale thereof to pay the duties, storage, and other charges if suffered to remain in public store for the period now allowed by law in the case of unclaimed goods. *Ibid.* § 2.

§ 224. *Occupant of private warehouse to give bond, and goods deposited either in public or private warehouse to be at risk and expense of importer.* — Before any of the stores or

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cellars aforesaid, owned or occupied by private individuals, shall be used as a warehouse for merchandise imported by other merchants or importers, the owner, occupant, or lessee thereof shall enter into bond, in such sums and with such sureties as may be approved by the Secretary of the Treasury, exonerating and holding the United States and its officers harmless from or on account of any risk, loss, or expense of any kind or description, connected with or arising from the deposit or keeping of the merchandise in the warehouse aforesaid; and all imports deposited in any public or private warehouse authorized by this act, shall be at the sole and exclusive risk and expense of the owner or importer. *Ibid.* § 3.

§ 225. *Goods may remain in warehouse three years, and be withdrawn for consumption or exportation. Duties once paid not to be refunded on exportation of goods. No allowance to be made for drainage or leakage while in warehouse.* — All goods, wares, and merchandise which may be hereafter duly entered for warehousing under bond, and likewise all merchandise now remaining in warehouse under bond, may continue in warehouse, without payment of duties thereupon, for a period of three years from the date of original importation, and may be withdrawn for consumption on due entry and payment of the duties and charges, or upon entry for exportation, without the payment of duties, at any time within the period aforesaid: in the latter case, the goods to be subject only to the payment of such storage and charges as may be due thereon: *Provided, however*, That where the duties shall have been paid upon any goods, wares, or merchandise entered for consumption, said duties shall not be refunded on exportation of any such goods, wares, or merchandise without the limits of the United States: *And provided further*, That there shall be no abatement of the duties or allowance made for any injury, damage, deterioration, loss, or leakage sustained by any goods, wares, or merchandise whilst deposited in any public or private bonded warehouse established or recognized by this act. *Ibid.* § 4.

§ 226. *Goods may be transported under bond from one district to another, and from ports on the Atlantic to ports on the Pacific through foreign territory.* — Any goods, wares, or merchandise duly entered for warehousing may be withdrawn under bond, without payment of the duties, from a bonded warehouse in any collection district of the United States, and be transported to a bonded warehouse in any other collection district within the sam and rewarehoused thereat; and any

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such goods, wares, or merchandise may be so transported to their destination wholly by land, or wholly by water, or partly by land and partly by water, over such routes as the Secretary of the Treasury may prescribe, and may likewise be conveyed over any foreign territory, the government of which may have or shall, by treaty stipulations, grant a free right of way over such territory; and for the purpose of better guarding against frauds upon the revenue on foreign goods transported between the ports of the Atlantic and those of the Pacific over land through any foreign territory, the Secretary of the Treasury shall be, and is hereby, authorized to appoint special sworn agents as inspectors of the customs, to reside in said foreign territory where such goods may be landed or embarked, with power to superintend the landing or shipping of all goods passing coastwise between the ports of the United States on the Pacific and Atlantic, and whose duty it shall be, under such regulations and instructions as the Secretary of the Treasury may prescribe, to guard against the perpetration of any frauds upon the revenue: *Provided*, That the compensation paid to said inspectors shall not, in the aggregate, exceed five thousand dollars per annum. *Ibid.* § 5.

§ 227. *Secretary of Treasury to prescribe form of bond and time of delivery. Penalty for failure to comply with condition of bond.* — The Secretary of the Treasury shall prescribe the form of the bond to be given for the transportation of goods, wares, and merchandise from a port in one collection district to a port in another collection district in the United States, as provided in the preceding section; also the time for such delivery; and for a failure to transport and deliver, within the time limited, any such bonded goods, wares, and merchandise, to the collector at the designated port, an additional duty of one hundred per cent. shall be levied and collected, which additional duty shall be secured by such bond, or said goods, wares, and merchandise may be seized and forfeited for such failure, and any steam or other vessel or vehicle transporting such bonded goods, wares, and merchandise, the master, owner, or conductor of which shall fail to deliver the same to the collector at the designated port, shall be liable to seizure and forfeiture. *Ibid.* § 6.

§ 228. *Public warehouses to be discontinued on termination of leases, and no new leases to be entered into at ports where there may exist any private warehouse. But stores may be hired for use of appraisers.* — All leases of stores now held by the United States for the purpose of storing warehoused or

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unclaimed goods, shall, on the shortest period of termination named in said leases, be cancelled, and no leases shall be entered into by the United States for any stores for the storage of warehoused or unclaimed goods at any port where there may exist any private bonded warehouses, after July 1, 1855: *Provided*, That nothing herein contained shall be construed to prevent the leasing or hiring of such buildings or accommodations as may be required for the use of the United States appraisers for the due examination and appraisal of imported merchandise at the ports where such officers are provided by law, nor to prohibit the leasing or hiring by collectors of the customs, for short periods, with the approval of the Secretary of the Treasury, of such stores as may be required for custom house purposes at any of the smaller revenue ports of the United States: *Provided*, That no collector or other officer of the customs shall enter into any contract or agreement for the use of any building to be thereafter erected as a public store or warehouse, and no lease of any building to be so used shall be taken for a longer period than three years, nor shall rent be paid, in whole or in part, in any case, in advance. *Ibid.* § 7.

§ 229. *Duties on goods destroyed by fire or other casualty, while in warehouse or in course of transportation under bond, may be abated.* — The Secretary of the Treasury shall be, and he is hereby, authorized, upon production of satisfactory proof to him of the actual injury or destruction, in whole or in part, of any goods, wares, or merchandise, by accidental fire or other casualty, while the same remained in the custody of the officers of the customs in any public or private warehouse under bond, or in the appraisers' stores undergoing appraisal, in pursuance of law or regulations of the treasury department, or while in transportation under bond from the port of entry to any other port in the United States, to abate or refund, as the case may be, out of any moneys in the treasury not otherwise appropriated, the amount of impost duties paid or accruing thereupon; and likewise to cancel any warehouse bond or bonds, or enter satisfaction thereon in whole or in part, as the case may be. *Ibid.* § 8.

§ 230. *Goods fraudulently concealed or removed from warehouse forfeited. Penalties for concealing, removing, or altering or obliterating marks.* — If any warehoused goods shall be fraudulently concealed in, or removed from, any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such goods, or of aiding or abetting such con-

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cealment or removal, shall be liable to the same penalties which are now imposed for the fraudulent introduction of goods into the United States; and if any importer or proprietor of any warehoused goods, or any person in his employ, shall by any contrivance fraudulently open the warehouse, or shall gain access to the goods, except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer or proprietor shall forfeit and pay for every such offense one thousand dollars. And any person convicted of altering, defacing, or obliterating any mark or marks which may have been placed by any officer of the revenue on any package or packages of warehoused goods, shall forfeit and pay for every such offense five hundred dollars. *Act August* 6, 1846, § 3.

§ 231. *Returns of goods in warehouse to be made quarterly to treasury department, and abstract thereof published.* — The collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the said Secretary may give, of all goods which remain in the warehouses of their respective ports, specifying the quantity and description of the same; which returns, or tables formed thereon, the Secretary of the Treasury shall forthwith cause to be published in the principal papers of the city of Washington. *Ibid.* § 4.

§ 232. *Secretary of the Treasury authorized to make regulations.* — The Secretary of the Treasury shall be, and is hereby, authorized from time to time to establish such rules and regulations, not inconsistent with the laws of the United States, for the due execution of this act, as he may deem to be expedient and necessary; and all acts and parts of acts conflicting with this act are hereby repealed. *Act March* 28, 1854, § 9.

REGULATIONS UNDER THE WAREHOUSE LAWS.

§ 233. *Warehouses, how classified.* — Warehouses in which unclaimed and bonded merchandise shall be stored will hereafter be known and designated as follows: —

§ 234. I. *Stores owned by the United States or hired by them.* — All unclaimed goods must be stored in these stores when there are such at the port available for the purpose;

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and they are also to be used for the storage of other foreign merchandise. All the labor in these stores shall be performed under the superintendence of the officer in charge, at the expense of the owner or importer of the merchandise, and all charges for storage, labor, and other expenses accruing on the goods shall not exceed the regular rates for such objects at the port. *Stores of this description will be known and designated as Class I.*

§ 235. II. *Stores in the possession of an importer, and in his sole occupancy,* which he may desire to place under the customs lock, in addition to his own lock, (said locks to be of a different character,) for the purpose of storing *dutiable merchandise imported by himself only.* The entire store shall be appropriated to this sole purpose; and for the time of the customs officer necessarily required in attendance at such store, the proprietor shall pay monthly, to the collector of the port, such sum as he may deem proper for the service; not less, however, than the pay of such officer. All the labor on goods so stored must be performed by the importer at his own expense, under the supervision of the officer in charge. *Stores of this description will be known and designated as Class II.*

§ 236. III. *Stores in the occupancy of persons desiring to engage in the business of storing dutiable merchandise* under the warehouse acts, and of performing the labor on such goods, in what is usually termed the storage business. Stores of this class shall be used solely for the storage of warehoused goods, and of unclaimed and seized goods, when ordered by the collector, and shall have been previously approved by the Secretary of the Treasury. All the labor on the goods deposited in these stores must be performed by the owner or occupant of the warehouse; and the store shall be subject to such further rules as this department may deem necessary, from time to time, for the safe keeping of the goods and protection of the revenue, and to be discontinued as a bonded warehouse when the public interest may require. All arrangements, as regards the rates of storage and the price of labor on bonded goods in these stores, must be made between the importer and the owner or occupant of the store; and all amounts due for storage and labor must be collected by the latter, the collector looking only to the safe custody of the merchandise for the security of the revenue. Unclaimed and seized goods shall be received in stores of this class on the order of the collector, and the proprietor or owner thereof shall be liable for the safe keeping of the merchandise as for

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other goods; and all charges for labor, storage, and other expenses on such goods shall not exceed, in any case, the regular rates at the port in question. The collector shall give no permit to withdraw such goods without payment of the legal duties and charges so assessed, and if sold, shall cause the storage and charges to be paid out of the proceeds of the sale. *Stores of this description will be known and designated as Class III.*

§ 237. IV. *For the storage of wood, coal, mahogany, dye woods, lumber, molasses, sugar in hogsheads and tierces, railroad, pig, and bar iron, anchors, chain cables, and such other articles specially authorized*, yards or sheds of suitable construction may be used. These yards must be enclosed by substantial fences, not less than twelve feet in hight, with gates provided with suitable bars and other fastenings, so as to admit of being secured by customs locks, and must be used exclusively for the storage of the above-named merchandise. The sheds must be substantially constructed, with or without flooring or roofing, as this department and the collector may require; and when required, the roof or exterior shall be covered with slate or metal. The doors and other openings must be provided with suitable fastenings, and be secured by the different and separate locks of the occupant and the customs; and the occupant shall provide a proper room for the use of the officer in charge. Collectors of the customs may order unclaimed and seized merchandise, of the description herein authorized to be deposited in sheds or yards, to be placed in such sheds or yards under the same regulations and conditions as are provided for the deposit of unclaimed or seized goods in warehouses of Class III. *Sheds and yards of the foregoing description will be designated and known as Class IV. Gen. Reg. Art.* 421.

§ 238. *Cellars and vaults may be used as warehouses of Class II.* — The owner or lessee of a store occupied for general business purposes may use the cellar or vault of such store, as a bonded warehouse of Class II., for the storage of *wines and distilled spirits only, and exclusively of his own importation.* But the entire cellar or vault must be appropriated to this purpose, and shall have no opening or entrance except the one from the street on which the separate and different locks of the customs and the owner or proprietor of the cellar shall be placed. *Ibid. Art.* 421.

§ 239. *Owner or occupant to give bond.* — Before any building, yard, shed, or cellar can be used as a warehouse,

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either of the second, third, or fourth class, the owner or occupant must enter into bond to the United States according to forms prescribed by the Secretary of the Treasury, under the third section of the act of March 28, 1854.

§ 240. *Warehouses to be placed in charge of officers of the customs.* — Goods deposited in warehouses of the second, third, or fourth class are required to be kept under the joint custody of the United States and the owner or occupant of the warehouse. One officer may have in charge as many cellars or warehouses of the second class, not exceeding six in number, as, in the judgment of the collector, such officer can properly superintend; but to every warehouse of the third class a special officer is to be assigned, and more than one if the business of such warehouse renders additional officers necessary.

§ 241. *Compensation of officers in charge of warehouses.* — The compensation of the officer or officers in charge of any warehouse is required to be borne by the owner or occupant of such warehouse, and a stipulation for the payment of the same forms one of the conditions of the warehouse bond, or is indorsed on the bond at the time of its execution: and where an officer has charge of more than one store, cellar, or yard, the amount to be contributed by each is determined by the collector. But in such cases the occupant may stipulate to pay monthly a sum equivalent to the pay of the officer, or one half the amount which would accrue as storage on the goods deposited if placed in a public warehouse. *Treas. Reg., June* 30, 1857.

§ 242. *Application to have a store, cellar, or yard constituted a bonded warehouse, how made.* — Whenever it is desired to have any building constituted a private bonded warehouse of the second and third classes, the owner or occupant must make application in writing to the collector, describing the premises, and setting forth the purpose for which the building is proposed to be used: whether for the storage of merchandise imported by or consigned to himself exclusively, or for the general storage of merchandise in bond. This application must be accompanied by a certificate signed by the proper officers of two or more insurance companies, that the building offered is a first class fire-proof store, according to the classification of insurance offices at the port. The collector will, thereupon, direct the superintendent of warehouses to examine and inspect the premises, and to report in writing the particulars in relation to the location, construction, and dimen-

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sions of the store, the means provided for securing custody of the merchandise which may be deposited in the same, and all other facts having a bearing on the subject. On the receipt of this report the collector will transmit the same to this department, together with the application of the party, the insurance certificates, and a statement of his own views and opinion. If the reports be satisfactory, and it appear that the public interest will be subserved thereby, the application will be granted: whereupon the owner or occupant will be required to enter into bond in the form prescribed, in such penalty, and with such security, as the collector may deem proper; on the approval of which by the department, the building may be considered a duly constituted bonded warehouse. Applications for the bonding of yards and sheds as warehouses of the fourth class will be made in a similar manner and under like regulations. *Gen. Reg. Art.* 424.

§ 243. *Stores to have proper fastenings. Occupant may have counting room.* — Warehouses of the second and third classes will be required to have such fastenings on the doors and windows as the collector may deem requisite for the security of the property. Such warehouses must also be separated from adjoining buildings by brick or stone walls, in which no doors or other openings will be permitted. But an office for the accommodation of the owner or occupant may be allowed; such office being separated by a permanent partition from the rest of the store, so that the owner shall have no access to the goods, except in the presence of the officer, who must be allowed such use of the office as may be necessary for him in making his daily returns of receipts, deliveries, and examinations. *Ibid. Art.* 425, 426.

§ 244. *Warehouse, the owner of which neglects to pay for services of officer, or disregards regulations, to be closed.* — Should the owner or occupant of any store, cellar, or yard neglect or refuse to pay to the collector the sum required for the use of the officer or officers, as the case may be, or fail or refuse to comply with any law regulating the storage of merchandise, or any rule or regulation issued by this department or by the collector for the safety of the goods stored, the collector shall refuse permission to deposit goods in such store, and report the facts at once to this department for its further action. *Ibid. Art.* 428.

§ 245. *Collector may require new bond. Occupant of warehouse may relinquish the same.* — The proprietors or occupants of stores Nos. 2, 3, and 4, on ten days' notice from the

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collector, may be required to renew their bonds; and if they fail so to do, no more goods shall be sent to their stores, and those within the same shall be withdrawn at their expense: and the proprietor or occupant of any such store shall have the right to relinquish the business at any time, on notice to the owners of the merchandise deposited therein, and paying the expense of its removal to other stores, when his bond shall be canceled. *Ibid. Art.* 429.

§ 246. *Goods may be transferred from one warehouse to another on request of importer.* — Merchandise duly deposited in a warehouse under bond, and entitled to remain therein, may be transferred to another warehouse, on the request of the importer or owner thereof; or when an importer may obtain the privilege of using a store or cellar of Class II., and may desire to transfer thereto such merchandise imported by or consigned to him, it may be done on his written request to the collector; but such transfer shall, in all cases, be at the risk and expense of the party requesting it, and under the supervision of an officer of the customs. *Ibid. Art.* 430.

§ 247. *Entry of goods for warehousing.* — Any portion of an invoice not less than an entire package, or, if the merchandise be in bulk, not less than one tun in weight, may be entered for warehousing, and the remainder for immediate payment of duties; but the entries must be made simultaneously. In making a warehouse entry, the dutiable value of each case, cask, bale, or other package is required to be extended separately, when practicable, in the currency in which the invoice is stated, and also in the currency of the United States; and like oaths or affirmations are to be taken in like cases as when merchandise is entered inward for duties.

§ 248. *Bond to be given by importer.* — Before a permit can be granted for the deposit of goods in warehouse, the importer is required to enter into bond to the United States, with satisfactory security, in a sum double the amount of the estimated duties, conditioned that on or before the expiration of three years from the date of the importation of the merchandise described in his entry, he will well and truly pay, or cause to be paid, the amount of duties ascertained to be due thereon, or withdraw the said merchandise from warehouse in the mode prescribed by law.

§ 249. *Goods sent to warehouse to be accompanied by receipts.* — When goods are sent from a vessel or other conveyance, in which the same may have been imported, to a warehouse under a warehouse permit, each cart or lighter

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load will be accompanied with a receipt, specifying the marks, numbers, and description of packages. This receipt will be signed by the officer in charge of the store on due receipt of the goods, and will be returned by the cartman or lighterman to the inspector. These receipts are to be numbered progressively; and in case the numbers do not arrive at the store in due course, the officer in charge of the store shall forthwith ascertain the cause; and if there be any appearance of fraud, he will advise the collector thereof without delay. Should the cartman or lighterman refuse or neglect to return the receipts to the inspector, that officer will report the fact to the collector, and the employment of such cartman or lighterman will not afterwards be permitted. *Gen. Reg. Art.* 436.

§ 250. *Importer entitled to warehouse certificate.* — When goods entered for warehousing have been deposited in store, the quantity ascertained, the dutiable value determined, and the additional duty, if any, paid, the person making entry of the same is entitled, on application therefor in writing, to a *Certificate* for the entire importation, or for one or more packages or parcels thereof, as he may require. This certificate is required to be signed by the collector and naval officer where there is one; and on its presentation at the custom house, duly indorsed by the person in whose favor it may have been granted, it operates, in practice, to transfer the control of the goods to the party named in the indorsement, who is thereupon allowed to withdraw the same, to the exclusion of the original importer. Certificates can be granted only on goods deposited in warehouses known as Class I.

§ 251. *Withdrawal entry for consumption at port of original importation.* — Merchandise entered for warehousing may be withdrawn for consumption at any time, as well before as after its deposit in store; but in the former case the importer is required to pay half a month's storage, and, if the duties have not been definitely ascertained, to enter into bond, under the provision of the fourth section of the act of May 28, 1830, for the payment of any additional duties which may be found due, or the redelivery of the goods if demanded by the collector. The entry for withdrawal for consumption must be made by the party in whose name the goods were warehoused, or by some person duly authorized by such party, and must exhibit the marks and numbers of the packages, and the dutiable value of each, as particularly as described in the original warehouse entry. No entry is admissible for any quantity less than one entire package, or one tun in weight

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if the merchandise be in bulk. This entry, as well as the entry for warehousing, must be made in duplicate.

§ 252. *Transportation entry from one port to another in the United States.* — Goods duly entered for warehousing may be withdrawn from warehouse in one district for transportation to another district without payment of duties. The entry for this purpose is required to be made in *triplicate;* and, when the goods are withdrawn by a party other than the original importer, the same authorization must be produced as in case of entry for consumption. And, in addition to the particulars required in that case, this entry must also exhibit the name of the consignee at the port of destination, and the name of vessel by which the goods are to be transported; or if the transportation be by land, or partly by land and partly by water, the particular railroad or other route must be designated. The party making the entry must also present a copy of so much of the original invoice as relates to the merchandise, if package goods, described in such entry, or, if other than package goods, a copy of the whole invoice. This copy must be a literal copy of the original, and, if in a foreign language, a translated copy, and contain all the particulars set forth in that document, and, with the *triplicate* entry, be transmitted to the collector of the port of destination. But it is to be distinctly understood that no merchandise can be entered for transportation from one port to another in the United States, and withdrawn from warehouse on such entry, until all the examinations and returns have been made, and the dutiable value and duties definitely fixed.

§ 253. *Bond to be given for transportation.* — Before a permit can be granted for the delivery of merchandise for transportation, the party making entry must enter into bond to the United States with the following conditions, viz.: that, within the time limited in the bond, or such further time as may be granted by the Secretary of the Treasury on application of the principal before the maturity of such bond, he will transport the said merchandise by the route indicated in the entry to the port of destination specified, and deliver the same to the collector of the customs at such port, and within a reasonable time thereafter produce the certificate of said collector, testifying to such delivery, or that, in default thereof, he will pay to the proper collecting officer at the port of withdrawal the amount of duties ascertained to be due on the merchandise, together with the additional duty of one hundred per cent. imposed in such cases by law.

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§ 254. *Time allowed for transportation between one port and another.* — If the port to which the merchandise is to be transported be not more than one hundred miles distant by the route proposed, the time inserted in the bond shall be *twenty days;* if over one hundred, and less than two hundred and fifty miles, *thirty days;* if over two hundred and fifty, and less than five hundred miles, *sixty days;* and if over five hundred miles, *ninety days;* but if the distance be over two hundred and fifty miles, the collector may, at the instance of the party, allow thirty additional days. *Nine months* will be allowed for transportation of merchandise in bond between the Atlantic and Pacific ports of the United States around Cape Horn, and *four months* by other routes between those ports. *Gen. Reg. Art.* 447.

§ 255. *Wines and distilled spirits to be sampled, branded, and sealed before delivery. Cigars to be cased.* — Wines in cases or baskets transported in bond from one port to another in the United States must be branded and sealed; and all cigars so transported must be encased and sealed before delivery from store. Wines and distilled spirits in casks must be sampled, and have the number of bung or other holes legibly branded on the exterior, and such holes must be sealed with the custom house seal of the port to prevent change of contents or adulteration in transit. The expense of branding and sealing is a charge upon the goods. Merchandise in bulk, and articles in bales or other packages which can not conveniently be sealed, must be examined before delivery, and the weight, gauge, or measure specified on the entry, and the triplicate thereof. Whenever practicable, each package will also be marked with the name of the port of withdrawal and that of destination, thus: "*Port of* ——, *in bond for port of* ——."

§ 256. *Transportation across the Isthmus of Panama.* — When merchandise is entered for transportation between the Atlantic and Pacific ports of the United States, by way of the Isthmus of Panama, or other inter-oceanic route over foreign territory, the collector will, before the delivery of the merchandise from warehouse, and at the expense of the transporter, cause each box, bale, case, or other package, to be corded, and a lead seal attached thereto, and cigars in small boxes to be packed in cases, and so sealed. A duly certified copy of the entry, with the duties estimated thereon, and a certified copy of the invoice, with the appraisers' report, *must accompany the goods*, and a triplicate entry, as in other cases of

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transportation in bond, be forwarded by the collector, by the first mail, to the collector at the port of destination. These papers will each contain a statement of the particulars of the sealing, branding, and marking of the goods. On arrival at the isthmus, the copy of the entry will be exhibited to the United States revenue agent, if there be one residing there; if none, then to the United States consul residing at the port, who will examine the packages, and compare the same with the description in the copy of the entry, and will certify the result of his examination on the copy, and deliver it to the owner or his agent. On arrival at the port on the isthmus from which the goods are to be shipped to the United States, the same examination and comparison shall be made by the United States revenue agent, if there be one residing there; if none, then by the United States consul; and the result certified by him on the copy of the entry, and the same delivered to the owner or his agent in charge of the goods. On arrival of the goods at the port of destination, the copy of the entry, with the official certificates thereon, shall be delivered at once to the collector of the customs, who, if satisfied of the identity of the goods, will admit the same to entry for rewarehousing; but if not so satisfied, will keep them in custody, and report the case to the department for instructions. *Gen. Reg. Art.* 452, 454.

§ 257. *Warehouse and transportation entry combined.* — On the arrival from a foreign port of any merchandise which the consignee desires to forward immediately to another port in the United States, he may make an entry for *warehouse and transportation*. In such cases, it is not necessary that the merchandise should be deposited in warehouse, but it may remain on board the importing vessel, until the requisite examinations have been made by the appraisers, (unless such examinations are delayed beyond the time allowed by law for the goods to remain on board,) when it will be delivered directly from the vessel for transportation, without charge or expense of any kind. No delivery, however, can be made until the required examinations have been completed and the dutiable value of the merchandise finally determined; and if these be not accomplished before the landing, the merchandise must be sent to store.

§ 258. *Transportation route to be described in entry.* — Merchandise may be transported from one port to another over such route and by such means of conveyance as the party may elect. But whatever mode of transportation may

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be adopted, whether by land or water, or partly by land and partly by water, the route must be set forth and particularly described in the entry.

§ 259. *Bonded goods arriving at port of destination in advance of transportation certificate, to be taken possession of by collector.* — Goods transported under bond from one port of the United States to another, and arriving in advance of the transportation papers, are to be treated as unclaimed goods, and sent to the bonded warehouses provided for the reception of that class of merchandise.

§ 260. *Bonded goods to be accompanied with manifests.* — Masters of vessels, or conductors of railroad cars or other vehicles, by which goods are conveyed from one port of the United States to another, will be required to have and exhibit a manifest or manifests of the goods so transported in bond.

§ 261. *On arrival at port of destination, entry to be made for rewarehousing.* — On the arrival of any goods, transported under bond, at the port of destination, they must immediately be entered for *rewarehousing*, — the entry in such case being a copy, so far as description and value are concerned, of the transportation entry, — and bond given for payment of duties, as in case of entry for warehouse at port of original importation, unless the consignee desire to pay the duties, and obtain possession of the goods at once, or to export the same forthwith to a foreign port, in which case he may combine, in one, an entry for *rewarehousing and withdrawal for consumption*, or for *rewarehousing and immediate exportation*. In both these cases the rewarehouse bond is dispensed with, and the only bond required is that provided by the fourth section of the act of May 28, 1830, or the bond directed to be taken in case of goods exported from warehouse. This latter form of entry, however, is only allowed in respect to merchandise in bulk, woods, wines and spirits branded and sealed, cases corded and sealed, sugar, molasses, iron, and other heavy goods which can be readily identified by the inspecting officer. All other articles, though intended for immediate exportation, must be duly entered for rewarehousing, and be examined by the appraiser before an export entry can be received.

§ 262. *Examination at second port.* — On the arrival at the port of destination of any goods transported under bond, the same examinations, except as above stated, are required to be made as on entry from a foreign port; and should any difference in valuation or classification be reported by the ap-

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praiser, the collector at the port of withdrawal will be notified of the fact, and the entry meantime suspended. The case is also required to be reported to the department.

§ 263. *Actual delivery to be made.* — Under the condition of the transportation bond, there must be an actual delivery of the merchandise to the proper officer of the customs at the port of destination; and the removal of the goods by the consignee from the vessel or other vehicle of transportation, before entry and without permit, works a forfeiture of the bond, or the goods and vehicle may be seized and confiscated. Goods transported to a second port, and thence exported, are required to be delivered, as well as goods intended for actual rewarehousing, and the subsequent production of proof, in case of a failure to make such delivery, that the goods were exported and landed beyond the limits of the United States, will not authorize a cancellation of the transportation bond, or relieve the transporter from the penalty for non-delivery.

§ 264. *Bond forfeited when goods are not transported within time limited. But entry may be admitted, when.* — The failure to transport and deliver merchandise, withdrawn under this form of entry, within the time limited or allowed by the Secretary of the Treasury, works a forfeiture of the bond; but under the regulations of the department, if the transportation be retarded by accident or other unavoidable necessity, the collector at the port of destination, on due protest and proof of such accident or necessity, may admit the goods, or any part thereof, to entry within a reasonable time after the expiration of the time limited.

§ 265. *Penalty for failure to deliver.* — The penalty for failure to transport and deliver bonded merchandise within the time limited in the transportation bond is deemed and taken to be an additional duty of 100 per centum *ad valorem*. Thus, if the value of the merchandise be $400, and the rate of duty 24 per cent., the duty to be secured by the bond will be $96, and the additional duty of 100 per cent., $400; making the sum of $496 to be collected in case of non-compliance with the condition of the bond.

§ 266. *Collector to grant certificate for cancellation of transportation bond.* — When merchandise transported under bond has been duly delivered at the port of destination, and the required examinations made, the collector, if satisfied of the identity of the goods, will immediately furnish to the party by whom the entry was made a certificate testifying to the delivery, on the production of which to the collector, at the

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port of withdrawal, the transportation bond will be canceled.

§ 267. *Transportation to interior ports.* — To facilitate the transmission of merchandise in bond from a port of entry to any interior port of delivery,[1] the importer of any goods, wares, or merchandise, residing at such interior port of delivery, may produce his invoice to the surveyor of the interior port, take the oath or oaths required by law, and execute the transportation bond before the surveyor of said port, who shall certify the sufficiency of the same, and transmit the bond to the collector of the port of importation; and the bond so taken shall be as valid and binding as though executed in the office of the collector where the entry shall be made. The invoice, with the oath attached, may be transmitted by the importer to his agent or attorney at the port where the goods are expected to arrive, who, upon their arrival, shall present the transportation entry, with bill or bills of lading therefor; whereupon the same proceedings shall be had as in other entries for transportation under bond from one port to another in the United States. *Gen. Reg. Art.* 471.

§ 268. *Special provision in respect to goods transported via New Orleans.* — In all cases of warehouse and transportation, or transportation entry for interior ports in the United States *via* New Orleans, a fourth copy of such entry must be forwarded to the collector at that port, who shall, on arrival of the merchandise, see that the same is forwarded with as little delay as possible to the port of destination. Should an opportunity occur for immediate transportation to such port, the goods will not be sent to store, but inspected while in the course of transfer from one mode of conveyance to another. *Gen. Reg. Art.* 470.

§ 269. *Exportation in bond.* — Merchandise duly entered for warehousing, after the examinations required by law have been made, and the duties ascertained, may be withdrawn, without payment of duty, at any time within three years from the date of importation, for exportation beyond the limits of the United States. But in case any additional duty has been incurred by reason of undervaluation, or if the merchandise be liable to the discriminating duty imposed by the act of August 30, 1842, such duties must be paid before withdrawal can be allowed.

§ 270. *Exporter to make oath and give bond.* — Before a

[1] For the names of these ports, see note, page 16.

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permit can be granted for the delivery of merchandise for exportation, the exporter is required to declare, under oath, that such merchandise is truly intended to be exported to some place without the limits of the United States, and is not intended to be relanded within the United States,[1] and that, according to the best of his knowledge and belief, said merchandise is the same in quantity, quality, value, and package, wastage and damage excepted, as at the time of importation.[2] He is also required to enter into bond to the United States, in a sum equal to double the amount of the estimated duties on the merchandise, for the exportation and landing the same beyond the limits of the United States, and the production of proofs of such exportation and landing in the forms prescribed by law.

§ 271. *Lading for exportation to be under superintendence of inspector.* — To secure the remission of duties on merchandise withdrawn from warehouse for exportation, such merchandise must be laden on board the export vessel under the superintendence of an inspector of the customs detailed for the purpose, who is required to examine the same, and make return to the collector that he finds it to agree, in all respects, with the description given in the entry, and also to certify that the lading was performed under his supervision.[3]

[1] If any goods, wares, or merchandise, entered for exportation, with intent to draw back the duties, or obtain any allowance given by law, on the exportation thereof, shall be landed within any port or place within the limits of the United States aforesaid, all such goods, wares, or merchandise shall be subject to seizure and forfeiture, together with the ship or vessel from which such goods, wares, or merchandise shall be landed, and the vessels or boats used in landing the same; and all persons concerned therein shall, on indictment and conviction thereof, suffer imprisonment for a term not exceeding six months; and for discovery of frauds, and seizure of goods, wares, or merchandise, relanded contrary to law, the several officers established by this act shall have the same powers, and in case of seizure the same proceedings shall be had, as in the case of goods, wares, and merchandise imported contrary to law. *Act March* 2, 1799, § 82.

[2] By the 76th section of the act of March 2, 1799, (the provisions of which act, so far as applicable under the warehouse laws, in respect to the exportation of merchandise for benefit of drawback, are still in force,) this oath is required to be taken by the *exporter*, but in case of actual sickness or absence of the exporter, it may be taken by his known agent, factor, or the person who usually transacts his business.

[3] If any goods, wares, or merchandise, of which entry shall have been made in the office of the collector, for the benefit of drawback or bounty upon exportation, shall be entered by a false denomination, or erroneously, as to the time when, and the vessel in which, they were imported, or shall be found to disagree with the packages, quantities, or qualities as they were at the time of original importation, except such disagreement as may have been occasioned by necessary or unavoidable wastage or damage only, and except also in case where permission shall have been obtained, according to law, to alter or change the quantities or packages thereof, all such goods,

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§ 272. *Warehouse and export entry.* — When merchandise is imported into any port in the United States, and the intent is shown by invoice, manifest, bill of lading, or other evidence, that the same is intended to be exported immediately by sea beyond the limits of the United States, the warehouse and export entry may be combined in one. In such case, no bond other than the export bond will be required, and, as in warehouse and transportation, the merchandise will be delivered directly from the vessel in which the importation was made. This form of entry, however, is only admissible when an opportunity exists for immediate export.

§ 273. *Export bonds, how canceled.* — For the discharge of export bonds, the exporter must produce, within one year if the shipment be to any port of Europe or America, and within two years if to any port of Asia or Africa, a certificate under the hand of the consignee at the foreign port, describing the articles exported, and declaring that the same have been received by him from on board the vessel, specifying the name and nation of the vessel from which they were so received; which certificate shall be authenticated by the consul or agent of the United States residing at said port; or, in the absence of such officer, by two American merchants residing at such port; or, if there be no American merchants resident there, then by two respectable foreign merchants; which certificate shall be confirmed by the oaths or affirmations of the master and mate or other principal officers of the vessel, to be taken before the consul or commercial agent of the United States, if there be one; and if not, before some other person authorized by the laws of the country to administer the same. *Gen. Reg. Art.* 478.

§ 274. *Export bonds, how extended.* — In case of loss by sea, or by capture, or other unavoidable accident, or when from the nature of the trade the proofs required are not, and cannot be, procured, the exporter shall be allowed to adduce to the collector of the port of exportation such other proofs as he may have, and as the nature of the case will admit; which proofs shall, with a statement of all the circumstances attend-

wares, or merchandise, or the value thereof, to be recovered of the owner or person making such entry, shall be forfeited: *Provided*, That the said forfeiture shall not be incurred if it shall be made to appear to the satisfaction of the collector and naval officer of the district, if there be a naval officer, and if there be no naval officer, to the satisfaction of the said collector, or of the court in which a prosecution for the forfeiture shall be had, that such false denomination, error, or disagreement happened by mistake or accident, and not from any intention to defraud the revenue. *Act March* 2, 1799, § 84.

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ing the transaction, within the knowledge of such collector, be transmitted to the commissioner of customs, who shall have power to allow a further reasonable time for obtaining the proofs aforesaid; or, if he be satisfied with the truth and validity of the proofs adduced, to direct the bond of such exporter to be canceled. But in cases where the penalty of the bond does not exceed *two hundred dollars*, the collector, with the naval officer where there is one, and alone where there is none, may admit such proof as may be adduced, and if they deem the same satisfactory, cancel such bond accordingly. Applications for the extension or cancellation of bonds of this class, whether to the commissioner of customs or the collector, should be made in writing, and contain a full statement of the cause or causes why the legal proofs are not produced.

§ 275. *Goods may be examined and sampled in bond.* — All merchandise in public or private bonded warehouses, duly entered for warehousing, may be examined at any time during the business hours of the port by the importer, consignee, or agent, who shall have liberty to take samples of his goods in quantities according to the usage of the port, make all needful repairs of packages, and to repack the same, provided the original contents are placed in the new package, and the original marks and numbers placed thereon, in the mode prescribed in the seventy-fifth section of the act of March 2, 1799, and thirty-second section of the act of March 1, 1823;[1] provided, that no samples shall be taken, nor shall any goods be exhibited or examined, unless under the immediate supervision of an officer of the customs, and by order of the im-

[1] The provisions of the sections referred to are, so far as applicable to bonded goods, as follows: —

No goods, wares, and merchandise imported shall be entitled to a drawback of the duties secured thereon, unless they shall be exported in the original casks, cases, or other packages in which they were imported, *without diminution or change of the articles which were therein contained at the time of importation*, in quantity, quality, or value, necessary or unavoidable wastage or damage only excepted. *Act March* 2, 1799, § 75.

In all cases where the owner, importer, consignee, or agent of any goods, wares, or merchandise entitled to debenture may wish to transfer the same into packages other than those in which the said goods, wares, or merchandise were originally imported, the collector of the port where the same may be shall permit the said transfer to be made, if necessary for the safety or preservation thereof: *Provided*, That due notice of the same, in writing, setting forth sufficient cause for the said transfer, be given to the said collector, who shall appoint an inspector of the revenue to ascertain if the said allegation be true, and, if found correct, to superintend said transfer, and to cause the marks and numbers upon the original packages to be inscribed upon the packages into which the said goods, wares, or merchandise shall be transferred. *Act March* 1, 1823, § 32.

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porter, owner, or consignee, at his expense; nor shall any package be repaired, or goods repacked, without a written order from the collector of the port. *Gen. Reg. Art.* 646.

§ 276. *Packages to be marked before being received in warehouse.* — All package goods, before being received in store, shall have the shipping marks on the same, and be numbered from 1 to —— by the owner, unless they have numbers on the same as well as the shipping marks; and the collector shall also, at the expense of the United States, cause them to be identified by letters or marks representing the year and month when received. All other goods will be received in warehouse by shipping marks. *Ibid. Art.* 548.

§ 277. *Special provisions respecting explosive substances.* — Gunpowder, fire crackers, and other explosive substances, the deposit of which in any public or private bonded warehouse is prohibited by law, may be entered, on arrival from a foreign port, for immediate exportation in bond by sea, it being understood that the warehouse and export entries shall be made simultaneously, and the articles transferred directly from the vessel in which imported to the vessel in which the exportation is to be made. Fire crackers, securely cased, may also be entered for immediate transportation from one port to another, either by sea or inland, for the purpose of being immediately exported, under the rule before provided, from such second port, but in no case to be actually warehoused; and should entry for exportation not be made on arrival at second port, the collector will cause the same to be sold, as in case of failure to enter at port of original importation. *Ibid. Art.* 549.

§ 278. *Warehouse bonds held to be bonds for duties.* — Under the twenty-fifth section of the act of March 1, 1823, a merchant belonging to a firm entering into any bond for duties in the name of the firm, thereby binds his partner or partners in trade. But partners of a firm signing such bond as sureties, must sign individually. The department has decided, that, under existing laws, warehouse bonds and warehouse transportation bonds are bonds for duties within the scope and meaning of the twenty-fifth section of the act of March 1, 1823. *Ibid. Art.* 551.

§ 279. *Matured bonds to be put in suit.* — All bonds remaining unsettled twenty days after date of maturity will be handed to the United States district attorney for collection; from whom receipts will be taken in triplicate — one copy to be furnished to the first auditor of the treasury, one copy to

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the solicitor of the treasury, and the third copy to be filed in the office of the collector. *Ibid. Art.* 560.

§ 280. *Abatement of duties on goods injured or destroyed while in bond — in what cases authorized.* — In respect to the construction of the eighth section of the warehouse law of March 28, 1854, providing for relief from duties in case of the destruction, in whole or in part, of bonded goods while in warehouse or in transit, under bond, from one port to another, or in the appraisers' store undergoing appraisal, it is deemed proper to state that the law proposes relief where actual injury is incurred, or the property is destroyed, in whole or in part, by *accidental fire, shipwreck, or other like casualty*, but does not provide for deterioration from dampness or other like cause in the warehouse or in transit.[1] *Ibid. Art.* 524.

§ 281. *Application for relief, how made.* — Application for abatement or remission of duties, under the provision referred to, must be made in writing, under oath or affirmation, by the claimant, to the collector of the port where the alleged injury or destruction occurred, setting forth that the same happened while the goods remained in the custody of the officers of the customs, in a public or private warehouse under bond, or in the appraisers' stores undergoing appraisal, or while in transportation under bond, describing the place and manner of the accident, together with the extent of the injury, loss, or destruction, and the precise time when sustained. *Ibid. Art.* 525.

§ 282. *Application to be supported by proofs.* — The application must be accompanied by affidavits of at least two credible and disinterested persons, as to the injury, loss, or destruction alleged. On the receipt of such application and affidavits, the collector is required to cause to be annexed thereto an official statement, by the officer or officers of the customs charged with the custody of the goods, of the facts in the case, and to transmit the whole to the department, together with his own views as to the character of the proofs and the validity of the claim. *Ibid. Art.* 526–528.

§ 283. *Proceedings when damage or destruction occurs in transit.* — When total loss or damage is alleged to have occurred in the course of transportation from one port to another under bond, application for relief must be made in the following form. In cases of total loss of the vessel or vehicle

[1] It is also held by the department that no abatement of duties can be made, under this section, for loss by *leakage*.

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in which transported, the application must be sustained by the protest of the master or conductor of such vessel or vehicle, the affidavit of the applicant, setting forth that the goods so alleged to be lost were actually on board such vessel or vehicle, and have been totally lost, and no reasonable expectation exists of saving any part thereof, together with the bill of lading, or other receipt for the transportation of said goods. In cases of damage when the goods have arrived at the port of destination, the application of the party must be sustained by evidence as hereinbefore prescribed in cases of loss in warehouse, and must be lodged with the collector within ten days after the landing of the merchandise, and while the goods are in the possession of the officers of the customs; and due appraisement will be made of the goods so alleged to be damaged, as in the case of damage occurring on voyages of direct importation from foreign ports. But no abatement of duties, satisfaction, or cancellation of any warehouse or transportation bond, can in any case be made, without the previous sanction of the department. *Ibid. Art.* 529, 530.

§ 284. *Goods remaining in warehouse more than three years to be sold.* — All merchandise entered for warehousing which shall not have been withdrawn on or before the expiration of three years from the date of importation is required to be sold, on thirty days' notice, at public auction.

§ 285. *Goods on which duties have been paid to be removed from warehouse.* — On payment of the legal duties and charges, the merchandise should at once be withdrawn from warehouse, this department being of the opinion that officers of the customs have no legal authority, under existing laws, to assume, even with the consent of the owners, the custody of merchandise on which the claims of the United States, of whatever description, have been fully discharged. *Treas. Reg. February* 9, 1852.

§ 286. *Silk cloths may be printed in bond.* — Plain silk cloths, duly entered in bond, may be removed from warehouse to be colored, printed, stained, dyed, painted, or stamped, the collector taking a deposit in money equal to the amount of duties ascertained to be payable, which deposit shall be refunded if the goods aforesaid shall be returned to the warehouse repacked in the original condition, and according to original marks and numbers, within sixty days from date of delivery thereof. Each package, before the same is delivered from warehouse, shall be opened and examined by the proper officer of the customs, and the contents thereof meas-

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ured or weighed, and the quality thereof ascertained, and a sample of each piece thereof be reserved at the custom house; and a particular account or registry of such examination shall be entered on the books of the custom house. On the return of said goods, if the collector shall be satisfied that the contents of each package are the identical goods imported and registered as aforesaid, and not changed or altered, except by being colored, dyed, stamped, stained, painted, or printed, as aforesaid, he shall thereupon refund the deposit as aforesaid, and said goods shall be entitled to the same privileges as if in original condition, as per fourth section act May 22, 1824. *Gen. Reg. Art.* 479.

DUTIES ON IMPORTS.

§ 287. From and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following rates of duty — that is to say: —

On goods, wares, and merchandise mentioned in schedule A, a duty of *one hundred* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule B, a duty of *forty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule C, a duty of *thirty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule D, a duty of *twenty-five* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule E, a duty of *twenty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule F, a duty of *fifteen* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule G, a duty of *ten* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule H, a duty of *five* per centum ad valorem. *Act July* 30, 1846, § 1.

§ 288. From and after the first day of December next, the goods, wares, and merchandise mentioned in schedule I shall be exempt from duty. *Ibid.* § 2.

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§ 289. From and after the first day of December next, there shall be levied, collected, and paid on all goods, wares, and merchandise imported from foreign countries, and not specially provided for in this act, a duty of *twenty* per centum ad valorem. *Ibid.* § 3.

SCHEDULE A. — *One hundred per centum ad valorem.*

Brandy and other spirits distilled from grain, or other materials; cordials, absynthe, arrack, curacoa, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character.

SCHEDULE B. — *Forty per centum ad valorem.*

Alabaster and spar ornaments; almonds; anchovies, sardines, and all other fish preserved in oil; camphor, refined; cassia; cloves; composition tops for tables or other articles of furniture; comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses; currants; dates; figs; ginger root, dried or green; glass, cut; mace; manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood; nutmegs; pimento; prepared vegetables, meats, poultry, and game, sealed or enclosed in cans or otherwise; prunes; raisins; scagliola tops for tables or other articles of furniture; cigars, snuff, paper cigars, and all other manufactures of tobacco; wines — Burgundy, Champagne, claret, Madeira, Port, sherry, and all other wines and imitations of wines.

SCHEDULE C. — *Thirty per centum ad valorem.*

Ale, beer, and porter, in casks or bottles; Argentine, Alabatta, or German silver, manufactured or unmanufactured; articles embroidered with gold, silver, or other metal; articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part, by hand; asses' skins; balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes; baskets, and all other articles composed of grass, osier, palm leaf, straw, whalebone, or willow, not otherwise provided for; bay rum; beads, of amber, composition, or wax, and all other beads; benzoates; bologna sausages; bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part; braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for; brooms and brushes of all kinds; cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal; canes and sticks for walking, finished or unfinished; capers, pickles, and sauces of all kinds, not otherwise provided for; caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for; card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed; carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venetian, Wilton, or any other similar fabric; carriages and parts of carriages; Cayenne pepper; cheese;

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cinnamon; clocks and parts of clocks; clothing, ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer; coach and harness furniture of all kinds; coal; coke and culm of coal; combs of all kinds; compositions of glass or paste, when set; confectionery of all kinds, not otherwise provided for; coral, cut or manufactured; corks; cotton cords, gimps, and galloons; court-plaster; crayons of all kinds; cutlery of all kinds; diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver, or other metal; dolls, and toys of all kinds; earthen, china, and stone ware, and all other wares, composed of earthy or mineral substances, not otherwise provided for; epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal; fans and fire screens of every description, of whatever material composed; feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed; fire crackers; flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets; frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished; furniture, cabinet and household; ginger, ground; glass, colored, stained, or painted; glass crystals for watches; glasses or pebbles for spectacles; glass tumblers, plain, molded, or pressed, not cut or printed; paintings on glass; porcelain glass; grapes; gum benzoin or benjamin; hair pencils; hat bodies of cotton; hats and bonnets, for men, women, and children, composed of straw, satin straw, chip, grass, palm leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for; hemp, unmanufactured; honey; human hair, cleansed or prepared for use; ink and ink powder; iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for; castings of iron; old or scrap iron; vessels of cast iron; japanned ware of all kinds, not otherwise provided for; jewelry, real or imitation; jet and manufactures of jet, and imitations thereof; lead pencils; macaroni, vermicelli, gelatine, jellies, and all similar preparations; manufactures of the bark of the cork tree, except corks; manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory; manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value; manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle, or other process; manufactures, articles, vessels, and wares of glass, or of which glass shall be a component material, not otherwise provided for; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for; manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough; manufactures of paper, or of which paper is a component material, not otherwise provided for; manufactures, articles, and wares of papier mache; manufactures of wood, or of which wood is a component part, not otherwise provided for; manufactures of wool, or of which wool shall be a component material of chief value, not otherwise provided for; medicinal preparations, not otherwise provided for; metallic pens; mineral waters; molasses; muskets, rifles, and other

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firearms; nuts, not otherwise provided for; ochers and ochery earths, used in the composition of painters' colors, whether dry or ground in oil; oilcloth of every description, of whatever material composed; oils, volatile, essential, or expressed, and not otherwise provided for; olive oil in casks, other than salad oil; olive salad oil, and all other olive oil not otherwise provided for; olives; paper — antiquarian, demy, drawing, elephant, foolscaps, imperial, letter, and all other paper not otherwise provided for; paper boxes, and all other fancy boxes; paper envelopes; parasols and sunshades; parchment; pepper; plated and gilt ware of all kinds; playing cards; plums; potatoes; red chalk pencils; saddlery of all kinds, not otherwise provided for; salmon, preserved; sealing wax; sewing silks, in the gum or purified; shoes composed wholly of India rubber; side arms of every description; silk twist, and twist composed of silk and mohair; silver-plated metal, in sheets or other form; soap — Castile, perfumed, Windsor, and all other kinds; sugar of all kinds; sirup of sugar; tobacco, unmanufactured; twines and pack thread, of whatever material composed; umbrellas; vellum; vinegar; wafers; water colors; wood, unmanufactured, not otherwise provided for, and firewood; wool, unmanufactured.

SCHEDULE D. — *Twenty-five per centum ad valorem.*

Borax or tincal; Burgundy pitch; buttons and button molds of all kinds; baizes, bockings, flannels, and floor cloths, of whatever material composed, not otherwise provided for; cable and cordage, tarred or untarred; calomel, and all other mercurial preparations; camphor, crude; cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids; floss silks, feather beds, feathers for beds, and downs of all kinds; grass cloth; hair cloth, hair seating, and all other manufactures of hair not otherwise provided for; jute, Sisal grass, coir, and other vegetable substances, unmanufactured, not otherwise provided for; manufactures composed wholly of cotton, not otherwise provided for; manufactures of goats' hair or mohair, or of which goats' hair or mohair shall be a component material, not otherwise provided for; manufactures of silk, or of which silk shall be a component material, not otherwise provided for; manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for; matting, China and other floor matting, and mats made of flags, jute, or grass; roofing slates, and slates other than roofing slates; woolen and worsted yarn.

SCHEDULE E. — *Twenty per centum ad valorem.*

Acids — acetic, acetous, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, pyroligneous and tartaric, and all other acids, of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for; aloes; alum; amber; ambergris; Angora, Thibet, and other goats' hair or mohair, unmanufactured; anise-seed; animal carbon; antimony, crude and regulus of; arrowroot; articles, not in a crude state, used in dyeing or tanning, not otherwise provided for; assafetida; bacon; bananas; barley; beef; beeswax; berries, vegetables, flowers, and barks, not otherwise provided for; bismuth; bitter apples; blankets of all kinds; blank books, bound or unbound; blue or roman vitriol, or sulphate of copper; boards planks, staves, laths, scantling, spars,

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hewn and sawed timber, and timber to be used in building wharves; boucho leaves; breccia; bronze liquor; bronze powder; butter; cadmium; calamine; cantharides; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children; cassia buds; castor oil; castorum; cedar wood, ebony, granadilla, mahogany, rosewood, and satin wood, unmanufactured; chocolate; chromate of lead; chromate, bichromate, hydriodate, and prussiate of potash; cobalt; cocoa nuts; coculus indicus; copperas, or green vitriol, or sulphate of iron; copper rods, bolts, nails, and spikes; copper bottoms; copper in sheets or plates, called brazier's copper, and other sheets of copper not otherwise provided for; cream of tartar; cubebs; dried pulp; emery; ether; extract of indigo; extracts and decoctions of logwood and other dye woods not otherwise provided for; extract of madder; felspar; fig blue; fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for; fish glue or isinglass; fish skins; flaxseed; flour of sulphur; Frankfort black; French chalk; fruit, green or ripe, not otherwise provided for; fulminates, or fulminating powders; furs, dressed on the skin; gamboge; glue; green turtle; gunny cloth; gunpowder; hair, curled, moss, seaweed, and all other vegetable substances used for beds or mattresses; hams; hats of wool; hat bodies, made of wool, or of which wool shall be a component material of chief value; hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value; hempseed or linseed, and rapeseed oil, and all other oils used in painting; Indian corn and corn meal; ipecacuanha; iridium; iris or orris root; iron liquor; ivory or bone black; jalap; juniper berries; lac spirits; lac sulphur; lampblack; lard; leather, tanned, bend, or sole; leather, upper, of all kinds; lead, in pigs, bars, or sheets; leaden pipes; leaden shot; leeches; linens of all kinds; licorice paste, juice, or root; litharge; malt; manganese; manna; manufactures of flax not otherwise provided for; manufactures of hemp not otherwise provided for; marble, in the rough, slab, or block, unmanufactured; marine coral, unmanufactured; medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for; metals, Dutch and bronze, in leaf; metals, unmanufactured, not otherwise provided for; mineral and bituminous substances, in a crude state, not otherwise provided for; musical instruments of all kinds, and strings for musical instruments, of whipgut or catgut, and all other strings of the same material; needles, of all kinds, for sewing, darning, or knitting; nitrate of lead; oats and oatmeal; oils — neatsfoot and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries; opium; oranges, lemons, and limes; orange and lemon peel; osier or willow, prepared for basket maker's use; patent mordant; paints, dry or ground in oil, not otherwise provided for; paper hangings, and paper for screens or fireboards; paving stones; paving and roofing tiles and bricks; pearl or hulled barley; periodicals, and other works, in the course of printing and republication in the United States; pineapples; pitch; plantains; plaster of Paris, when ground; plumbago; pork; potassium; Prussian blue; pumpkins; putty; quicksilver; quills; red chalk; rhubarb; rice, or paddy; roll brimstone; Roman cement; rye, and rye flour; saddlery, common, tinned, or japanned; saffron, and saffron cake; sago; sal soda, and all carbonates of soda, by whatever names designated, not otherwise

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provided for; salts — epsom, glauber, rochelle, and all other salts, and preparations of salts, not otherwise provided for; sarsaparilla; seppia; shaddocks; sheathing paper; skins, tanned and dressed, of all kinds; skins of all kinds not otherwise provided for; slate pencils; smalts; spermaceti candles and tapers; spirits of turpentine; sponges; spunk; squills; starch; stearine candles and tapers; steel not otherwise provided for; stereotype plates; still bottoms; sulphate of barytes, crude or refined; sulphate of quinine; tallow candles; tapioca; tar; thread laces and insertings; type metal; types, new or old; vanilla beans; verdigris; velvet, in the piece, composed wholly of cotton; velvet, in the piece, composed of cotton and silk, but of which cotton is the component material of chief value; vermilion; wax candles and tapers; whalebone, the produce of foreign fisheries; wheat, and wheat flour; white and red lead; whiting, or Paris white; white vitriol, or sulphate of zinc; window glass, broad, crown, or cylinder; woolen listings; yams.

SCHEDULE F. — *Fifteen per centum ad valorem.*

Arsenic; bark, Peruvian; bark, Quilla; Brazil paste; brimstone, crude, in bulk; codilla, or tow of hemp or flax; cork-tree bark, unmanufactured; diamonds, glaziers', set or not set; dragon's blood; flax, unmanufactured; gold and silver leaf; mineral kermes; silk, raw, not more advanced in manufacture than singles, tram and thrown, or organzine; steel in bars, cast, shear, or German; terne tin plates; tin foil; tin in plates or sheets; tin plates, galvanized, not otherwise provided for; zinc, spelter, or teutenegue, in sheets.

SCHEDULE G. — *Ten per centum ad valorem.*

Ammonia; annatto, Roucou or Orleans; barilla; bleaching powders, or chloride of lime; books printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for; building stones; burr stones, wrought or unwrought; cameos and mosaics, and imitations thereof, not set; chronometers, box or ships', and parts thereof; cochineal; cocoa; cocoa shells; compositions of glass or paste, not set; cudbear; diamonds, gems, pearls, rubies, and other precious stones, and imitations thereof, when not set; engravings or plates, bound or unbound; hempseed, linseed, and rapeseed; fullers' earth; furs, hatters', dressed or undressed, not on the skin; furs, undressed, when on the skin; goldbeaters' skins; gum Arabic and gum Senegal; gum tragacanth; gum, Barbary; gum, East India; gum, Jedda; gum, substitute, or burnt starch; hair of all kinds, uncleaned and unmanufactured; India rubber, in bottles, slabs, or sheets, unmanufactured; indigo; kelp; lemon and lime juice; lime; maps and charts; music and music paper, with lines, bound or unbound; natron; nux vomica; oils, palm and cocoanut; orpiment; palm leaf, unmanufactured; polishing stones; pumice, and pumice stones; ratans and reeds, unmanufactured; rotten stone; sal ammonia; saltpetre, or nitrate of soda or potash, refined or partially refined; soda ash; sulphuric acid, or oil of vitriol; tallow, marrow, and all other grease and soap stocks and soap stuffs not otherwise provided for; terra japonica, or catechu; watches, and parts of watches; watch materials of all kinds, not otherwise provided for; woad or pastel.

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SCHEDULE H. — *Five per centum ad valorem.*

Alcronoque; argol, or crude tartar; bells, when old, or bell metal, fit only to be remanufactured; berries, nuts, and vegetables, used exclusively in dyeing or in composing dyes, but no article shall be classed as such that has undergone any manufacture; brass in pigs or bars; brass, when old, and fit only to be remanufactured; Brazil wood, and all other dye wood, in sticks; bristles; chalk not otherwise provided for; clay, unwrought; copper in pigs or bars; copper, when old, and fit only to be remanufactured; flints; grindstones, wrought or unwrought; horns, horn tips, bones, bone tips, and teeth, unmanufactured; ivory, unmanufactured; ivory nuts, or vegetable ivory; kermes; lac dye; lastings, suitable for shoes, boots, bootees, or buttons exclusively; madder, ground; madder root; manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, boots, bootees, or buttons exclusively; nickel; nutgalls; pearl, mother of; pewter, when old, and fit only to be remanufactured; rags, of whatever material; raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for; safflower; saltpetre, or nitrate of soda or potash, when crude; seedlac; shellac; sumac; tin in pigs, bars, or blocks; tortoise and other shells, unmanufactured; turmeric; waste, or shoddy; weld; zinc, spelter, or teutenegue, unmanufactured, not otherwise provided for.

§ 290. On and after July 1, 1857, ad valorem duties shall be imposed in lieu of those now imposed upon goods, wares, and merchandise imported from abroad into the United States, as follows, viz.: —

Upon the articles enumerated in schedules A and B of the tariff act of 1846, a duty of thirty per centum, and upon those enumerated in schedules C, D, E, F, G, and H, of said act, the duties of twenty-four per centum, nineteen per centum, fifteen per centum, twelve per centum, eight per centum, and four per centum, respectively, with such exceptions as are hereinafter made; and all articles so imported as aforesaid, and not enumerated in the said schedules, nor in schedule I, shall pay a duty of fifteen per centum. *Act March* 3, 1857, § 1.

§ 291. All manufactures composed wholly of cotton which are bleached, printed, painted, or dyed, and de laines, shall be *transferred to schedule C.* Japanned leather or skins of all kinds shall be *transferred to schedule D.* Ginger, green, ripe, dried, preserved, or pickled; ochers and ochery earths; medicinal roots, leaves, gums, and resins, in a crude state, not otherwise provided for; wares, chemical, earthen, or pottery, of a capacity exceeding ten gallons, shall be *transferred to schedule E.* Borate of lime and codilla, or tow of hemp or flax, shall be *transferred to schedule F.* Antimony, crude or regulus of; barks of all kinds not otherwise provided for;

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camphor, crude; cantharides; carbonate of soda; emery, in lump or pulverized; fruits, green, ripe, or dried; gums, Arabic, Barbary, copal, East India, Jeddo, Senegal, substitute, tragacanth, and all other gums and resins, in a crude state; machinery exclusively designed and expressly imported for the manufacture of flax and linen goods; sponges; tin in plates or sheets, galvanized or ungalvanized; woods — namely, cedar, lignumvitæ, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods, shall be *transferred to schedule G.* Acids, acetic, benzoic, boracic, citric, muriatic, white and yellow, oxalic, pyroligenous and tartaric, and all other acids of every description used for chemical or manufacturing purposes not otherwise provided for; aloes; amber; ambergris; anise-seed; annatto, Roucou or Orleans; arsenic; articles, not in a crude state, used in dyeing or tanning, not otherwise provided for; assafetida; asphaltum; barilla; bleaching powder, or chloride of lime; borax, crude; boucho leaves; brimstone, crude, in bulk; cameos, mosaics, diamonds, gems, pearls, rubies, and other precious stones, (not set;) chalk; clay; cochineal; cocoa, cocoa nuts, and cocoa shells; cork tree bark; cream of tartar; extract of indigo, extracts and decoctions of logwood and other dyewoods not otherwise provided for; extract of madder; flint, ground; grindstones; gutta percha, unmanufactured; India rubber, in bottles, slabs, or sheets, unmanufactured; India rubber, milk of; indigo; lac spirits; lac sulphur; lastings cut in strips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters, or buttons exclusively, not combined with India rubber; manufactures of mohair cloth, silk twist, or other manufactures of cloth, suitable for the manufacture of shoes, cut in slips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters, or buttons exclusively, not combined with India rubber; music printed with lines, bound or unbound; oils, palm, teal, and cocoa nut; Prussian blue; soda ash; spices of all kinds; watch materials and unfinished parts of watches; and woad, or pastel, — shall be *transferred to schedule H. Ibid.* §2.

§ 292. On and after July 1, 1857, the goods, wares, and merchandise mentioned in schedule I, made part hereof, shall be exempt from duty, and entitled to free entry.

SCHEDULE I.

All books, maps, charts, mathematical, nautic*le* [nautical] instruments, philosophical apparatus, and all other articles whatever im-

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ported for the use of the United States; all philosophical apparatus, instruments, books, maps, and charts, statues, statuary, busts and casts of marble, bronze, alabaster or plaster of Paris, paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, gems, and all collections of antiquities, provided the same be specially imported in good faith for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States; animal carbon, (bone black;) animals living of all kinds; argol or crude tartar; articles in a crude state, used in dyeing or tanning, not otherwise provided for; bark, Peruvian; bells, old, and bell metal; berries, nuts, flowers, plants, and vegetables used exclusively in dyeing or in composing dyes, but no article shall be classed as such that has undergone any manufacture; bismuth; bitter apples; bolting cloths; bones, burnt, and bone dust; books, maps, and charts imported by authority of the joint library committee of Congress, for the use of the library of Congress, provided that if, in any case, a contract shall have been made with any bookseller, importer, or other person, for books, maps, or charts, in which contract the bookseller, importer, or other person aforesaid shall have paid the duty, or included the duty in said contract, in such case the duty shall not be remitted; brass, in bars and pigs, or when old and fit only to be remanufactured; Brazil wood, braziletto, and all other dye woods in *stuffs*, [sticks;] bullion, gold and silver; burr stones, wrought or unwrought, but unmanufactured; cabinets of coins, medals, and all other collections of antiquities; coffee and tea, when imported direct from the place of their growth or production in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tunnage, and other charges; coffee the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner; coins — gold, silver, and copper; copper ore; copper, when imported for the United States mint; copper, in pigs or bars, or when old and fit only to be remanufactured; cotton; cutch; dragon's blood; felt, adhesive, for sheathing vessels; flax, unmanufactured; garden seeds and all other seeds for agricultural, horticultural, medicinal, and manufacturing purposes not otherwise provided for; glass, when old and fit only to be remanufactured; goods, wares, and merchandise the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed, provided that all regulations to ascertain the identity thereof prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with; guano; household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons or for sale; ice; ivory, unmanufactured; junk, old; linseed, but not embracing flaxseed; madder root; madder, ground or prepared; maps and charts; models of inventions and other improvements in the arts, provided that no other article or articles shall be deemed a model or improvement which can be fitted for use; oakum; oil, spermaceti, whale, and other fish of American fisheries, and all other articles the produce of such fisheries; paintings and statuary; palm leaf, unmanufactured; personal and household effects (not mer-

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chandise) of citizens of the United States dying abroad; plaster of Paris, or sulphate of lime, unground; platina, unmanufactured; rags, of whatever material except wool; ratans and reeds, unmanufactured; sheathing copper, but no copper to be considered such, and admitted free, except in sheets of forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot; sheathing metal, not wholly or in part of iron, ungalvanized; shingle bolts and stave bolts; silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture in any way; specimens of natural history, mineralogy, or botany; substances expressly used for manures; tin in pigs, bars, or blocks; trees, shrubs, bulbs, plants, and roots not otherwise provided for; wearing apparel in actual use, and other personal effects, (not merchandise;) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States, provided that this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment or for sale; sheep's wool, unmanufactured, of the value of twenty cents per pound or less at the port of exportation, and hair of the alpaca, the goat, and other like animals, unmanufactured, provided that any wool of the sheep, or hair of the alpaca, the goat, and other like animals, which shall be imported in any other than the ordinary condition, as now and heretofore practised, or which shall be changed in its character for the purpose of evading the duty, or which shall be reduced in value by the intentional admixture of dirt or any foreign substance to twenty cents per pound or less, shall be subject to pay a duty of twenty-four per centum ad valorem, any thing in this act to the contrary notwithstanding. *Ibid.* § 3.

§ 293. All goods, wares, and merchandise which shall be in the public stores [1] on the first day of July aforesaid, shall be subject, on entry thereof for consumption, to no other duty than if the same had been imported, respectively, after that day. *Ibid.* § 4.

§ 294. *Collector to decide on entry whether goods are liable to duty or exempt therefrom.* — On the entry of any goods, wares, and merchandise imported on and after the first day of July aforesaid, the decision of the collector of the customs at the port of importation and entry, as to their liability to duty or exemption therefrom, shall be final and conclusive against the owner, importer, consignee, or agent of any such goods, wares, and merchandise, unless the owner, importer, consignee, or agent shall, within ten days after such entry, give notice to the collector, in writing, of his dissatisfaction with such decision, setting forth therein distinctly and specifically

[1] This provision was construed by the department to embrace goods in warehouse under bond, and goods in course of transportation under bond, as well as goods remaining in public store unentered, when the act took effect; and such goods are accordingly allowed to be withdrawn for *consumption* at the rates of duty imposed by this act, irrespective of the date of original importation.

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his ground of objection thereto, and shall, within thirty days after the date of such decision, appeal therefrom to the Secretary of the Treasury, whose decision on such appeal shall be final and conclusive; and the said goods, wares, and merchandise shall be liable to duty or exempted therefrom accordingly, any act of Congress to the contrary notwithstanding, unless suit shall be brought within thirty days after such decision for any duties that may have been paid, or may thereafter be paid, on said goods, or within thirty days after the duties shall have been paid in cases where such goods shall be in bond. *Ibid.* § 5.

§ 295 *Classification of non-enumerated articles.* — There shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles, paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.[1] *Act August* 30, 1842, § 20.

§ 296. *Merchandise recovered from wrecks exempted from duty in certain cases.* — Whenever any ship or vessel laden with merchandise, in whole or in part, subject to duty, shall be, or shall have been, sunk in any river, harbor, bay, or waters, subject to the jurisdiction of the United States, and within its limits, and shall have remained so sunk for the period of two years, and shall be abandoned by the owners thereof, any person or persons who may raise such ship or vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where said ship or vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom house, under such rules and regulations as the Secretary of the Treasury may prescribe. *Act March* 3, 1843, § 1.

[1] This section of the act of 1842 has been determined by the Supreme Court of the United States to be still in force. It applies, however, only in cases where an article has not been specially provided for in the act of 1846 or 1857.

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TABLE OF DUTIES

PAYABLE ON MERCHANDISE UNDER THE TARIFF ACT OF MARCH 3, 1857.

	Sched.	Per cent.
Absynthe,	A	30
Accordeons,	E	15
Acetate of lead,	E	15
Acetic acid,	H	4
Acetosella, sal,	E	15
Acetous acid,	E	15
Acids, acetic, benzoic, boracic, citric, muriatic, white and yellow, oxalic, pyroligneous, and tartaric, and all other acids, of every description, used for chemical or for manufacturing purposes, not otherwise provided for,	H	4
Acids, acetous, chromic, nitric, and all other acids of every description, used for medicinal purposes or in the fine arts, not otherwise provided for,	E	15
Acid, sulphuric,	H	4
Adamantine spar,	G	8
Adhesive felt, for sheathing vessels,	I	Free.
Agates,	G	8
Agate mortars,	C	24
Alabaster statuary, &c., for use of colleges, &c.,	I	Free.
Alabaster and spar ornaments,	B	30
Alabata, (see *Argentine,*)	C	24
Alcornoque,	H	4
Ale, beer, and porter, in casks or bottles,	C	24
Alkanet,	I	Free.
Almonds,	B	30
Almonds, oil of,	C	24
Almond paste,	C	24
Aloes,	H	4
Alum,	E	15
Amber,	H	4
Amber beads,	C	24
Ambergris,	H	4
Ammonia,	G	8
Ammonia, sal,	G	8
Ammoniac gum,	E	15
Ammonia, sulphate of,	E	15
Anatomical preparations,	E	15
Anatto, roucou, or orleans,	H	4
Anchovies, sardines, and all other fish preserved in oil,	B	30

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	Sched.	Per cent.
Angora, Thibet, and other goats' hair or mohair, unmanufactured, not otherwise provided for,	E	15
Angora, Thibet, and other goats' hair or mohair, of the value of 20 cents per pound or less at the place of exportation,	I	Free.
Animal carbon, (see *Bone black,*)	I	Free.
Animal oils,	E	15
Animals, living, of all kinds,	I	Free.
Animi gum,	G	8
Anise-seed,	H	4
Antimony, crude, or regulus of,	G	8
Antiquarian paper,	C	24
Antiquities, collections of,	I	Free.
Apparatus for use of United States,	I	Free.
Apparatus for use of colleges, &c.,	I	Free.
Apparel, (see *Clothing, ready made,*)	C	24
Apples, bitter,	I	Free.
Arabic, gum,	G	8
Argentine, alabata, or German silver, manufactured or unmanufactured,	C	24
Argol, or crude tartar,	I	Free.
Arms, fire,	C	24
Arms, side,	C	24
Arrack,	A	30
Arrowroot,	E	15
Arsenic,	H	4
Articles embroidered with gold, silver, or other metal,	C	24
Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand,	C	24
Articles of metal,	C	24
Articles of leather,	C	24
Articles of marble,	C	24
Articles of glass,	C	24
Articles of papier mache,	C	24
Articles, all, imported for the use of the United States,	I	Free.
Articles not in a crude state, used in dyeing or tanning, not otherwise provided for,	H	4
Articles in a crude state, used in dyeing or tanning, not otherwise provided for,	I	Free.
Artificial flowers or feathers,	C	24
Ash, soda,	H	4
Ashes, pot and pearl,	E	15
Asphaltum,	H	4
Assafetida,	H	4
Asses' skins,	C	24
Aubuson carpeting,	C	24
Bacon,	E	15
Bags, gunny,	E	15

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	Sched.	Per cent.
Baizes, bockings, flannels, and floorcloths, of whatever material composed, not otherwise provided for,	D	19
Bale rope,	E	15
Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes,	C	24
Balsam of Copaiba,	C	24
Balsam of Gilead,	C	24
Balsam of Peru,	C	24
Balsam of Riga,	C	24
Balsam of Tolu,	C	24
Bananas,	G	8
Barbary gum,	G	8
Barilla,	H	4
Bark of the cork tree, manufactures of, (see *Manufactures,*)	C	24
Bark of the cork tree, unmanufactured, (see *Cork-tree bark,*)	H	4
Barks of all kinds not otherwise provided for,	G	8
Bark, Peruvian,	I	Free.
Bark, quilla,	F	12
Barley,	E	15
Barley, pearl or hulled,	E	15
Bars, iron,	C	24
Bars, steel in,	F	12
Bars, brass,	I	Free.
Bars, copper,	I	Free.
Bars, tin in,	I	Free.
Barwood in sticks,	I	Free.
Barytes, sulphate of,	E	15
Baskets, and all other articles composed of grass, osier, palm leaf, straw, whalebone, or willow, not otherwise provided for,	C	24
Bay rum,	C	24
Beads, of amber, composition, or wax, and all other beads,	C	24
Beans,	E	15
Beans, vanilla,	E	15
Bedsides, (see *Carpets,*)	C	24
Beds, feather,	D	19
Beef,	E	15
Beer, in casks or bottles,	C	24
Beeswax,	E	15
Bells,	C	24
Bells, old, and bell metal,	I	Free.
Bend leather,	E	15
Benzoates,	C	24
Benzoin, or benjamin gum,	G	8
Benzoic acid,	H	4

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	Sched.	Per cent.
Bergamot, oil or essence of,	C	24
Berries, vegetables, and flowers, not otherwise provided for,	E	15
Berries, juniper,	E	15
Berries, nuts, flowers, plants, and vegetables, used exclusively in dyeing, or in composing dyes, but no article shall be classed as such that has undergone any manufacture,	I	Free.
Berries, yellow,	I	Free.
Bichromate of potash,	E	15
Birds, living,	I	Free.
Bismuth,	I	Free.
Bitter apples,	I	Free.
Bituminous substances in a crude state,	E	15
Black, Frankfort,	E	15
Black, ivory,	E	15
Black lead,	E	15
Black lead pencils,	C	24
Blank books, bound or unbound,	E	15
Blankets of all kinds,	E	15
Blankets, machine, wool,	C	24
Bleaching powder, or chloride of lime,	H	4
Blocks, tin,	I	Free.
Blooms, (see *Iron in bars,*)	C	24
Blue or Roman vitriol, or sulphate of copper,	E	15
Blue, fig,	E	15
Blue, Prussian,	H	4
Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves,	E	15
Bockings,	D	19
Bodies, hat, of wool, (see *Hat bodies,*)	E	15
Bole Armenic,	E	15
Bologna sausages,	C	24
Bolts, iron, (see *Iron in bars,*)	C	24
Bolts, shingle and stave,	I	Free.
Bolts, copper,	E	15
Bolting cloths,	I	Free.
Bone, manufactures of,	C	24
Bone ash,	I	Free.
Bone black,	I	Free.
Bone dust,	I	Free.
Bones and bone tips, unmanufactured,	H	4
Bones, burnt,	I	Free.
Bonnets, flats, braids, &c., used for making,	C	24
Bonnets composed of certain materials, (see *Hats and bonnets,*)	C	24
Books, maps, and charts imported by authority of the joint library committee of Congress for the use of		

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	Sched.	Per cent.
the library of Congress, provided, that, if in any case a contract shall have been made with any bookseller, importer, or other person, for books, maps, or charts, in which contract the bookseller, importer, or other person aforesaid shall have paid the duty or included the duty in said contract, in such case the duty shall not be remitted,	I	Free.
Books, maps, charts, mathematical and nautical instruments, philosophical apparatus, and all other articles whatever, imported for the use of the United States,	I	Free.
Books as personal effects of persons arriving in the United States, (see *Wearing apparel,*)	I	Free.
Books specially imported for colleges, &c.,	I	Free.
Books, metallic memorandum,	C	24
Books, pocket,	C	24
Botany, specimens of,	I	Free.
Books, blank,	E	15
Books, printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for,	G	8
Books in course of printing and republication,	E	15
Boracic acid,	H	4
Borate of lime,	F	12
Borax, crude, or tincal,	H	4
Borax, refined,	D	19
Bottles, glass,	C	24
Bottles, glass, cut,	B	30
Bottles, India rubber,	H	4
Bottoms, copper,	E	15
Bottoms, still,	E	15
Boucho leaves,	H	4
Boxes, paper,	C	24
Boxes, fancy,	C	24
Boxwood, unmanufactured,	G	8
Boxwood, manufactures of,	C	24
Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part,	C	24
Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for,	C	24
Braids of hair,	C	24
Braids for making hats or bonnets,	C	24
Braids, cotton,	D	19
Braids, cotton, bleached or dyed, &c.,	C	24
Braids, silk,	D	19
Brandy, and other spirits distilled from grain or other materials,	A	30
Brass, manufactures of,	C	24

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	Sched.	Per cent.
Brass, in bars or pigs,	I	.. Free.
Brass, old, and fit only to be remanufactured,	I	.. Free.
Braziers' copper,	E	.. 15
Brazil nuts,	C	.. 24
Brazil paste,	F	.. 12
Brazil wood, Brazilletto, and all dye woods in sticks,	I	.. Free.
Breadstuffs,	E	.. 15
Breccia,	E	.. 15
Bricks,	E	.. 15
Brimstone, roll,	E	.. 15
Brimstone, crude, in bulk,	H	.. 4
Bristles,	H	.. 4
Britannia ware,	C	.. 24
Broad window glass,	E	.. 15
Bromine,	E	.. 15
Bronze liquor,	E	.. 15
Bronze powder,	E	.. 15
Bronze, casts of, (see *Philosophical apparatus, &c.*,)	I	.. Free.
Bronze, manufactures of,	C	.. 24
Bronze statuary,	I	.. Free.
Bronze metal, in leaf,	E	.. 15
Brooms and brushes of all kinds,	C	.. 24
Brown, Spanish,	E	.. 15
Brushes,	C	.. 24
Brussels carpeting,	C	.. 24
Buds, cassia,	H	.. 4
Building stones,	G	.. 8
Bulbs,	I	.. Free.
Bullion, gold and silver,	I	.. Free.
Burgundy, (see *Wines*,)	B	.. 30
Burgundy pitch,	D	.. 19
Burnt starch, (see *Gum substitute*,)	G	.. 8
Burr stones, wrought or unwrought, but unmanufactured,	I	.. Free.
Busts, (*see Philosophical apparatus, &c.*,)	I	.. Free.
Busts, as statuary,	I	.. Free.
Butter,	E	.. 15
Buttons and button moulds of all kinds,	D	.. 19
Button stuffs,	H	.. 4
Cabinet and household furniture,	C	.. 24
Cabinets of coins, medals, gems, and all collections of antiquities,	I	.. Free.
Cables and cordage, tarred or untarred,	D	.. 19
Cables, chain,	C	.. 24
Cadmium,	E	.. 15
Cake, saffron,	E	.. 15
Calamine,	E	.. 15
Calomel, and all other mercurial preparations,	D	.. 19
Cameos, coral,	C	.. 24

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	Sched.	Per cent.
Cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal,	C	24
Cameos and mosaics not set,	H	4
Cameos and mosaics, imitations thereof, not set,	G	8
Camlets, of mohair or goats' hair,	D	19
Camphor, refined,	B	30
Camphor, crude,	G	8
Camwood in sticks,	I	Free.
Canary seed,	E	15
Candles, spermaceti,	E	15
Candles, stearine,	E	15
Candles, tallow,	E	15
Candles, wax,	E	15
Canes and sticks for walking, finished or unfinished,	C	24
Cantharides,	G	8
Canvas, linen, hemp, or tow,	E	15
Canvas, cotton,	D	19
Canvas, cotton, bleached, &c.,	C	24
Canvas, floor cloths,	D	19
Capers, pickles, and sauces of all kinds, not otherwise provided for,	C	24
Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material,	C	24
Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for,	C	24
Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children,	E	15
Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, composed wholly of cotton, bleached, printed, or dyed,	C	24
Caraway seed,	E	15
Carbonate of soda,	G	8
Carbon, animal,	I	Free.
Cardamom seed,	I	Free.
Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed,	C	24
Cards, playing, (see *Playing cards,*)	C	24
Carmine,	E	15
Carmine, a water color,	C	24
Carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venetian, Wilton, or any other similar fabric,	C	24
Carpeting, flax, hemp, or jute,	E	15

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	Sched.	Per cent.
Carpeting of flax, hemp, or jute, combined with cotton,	D	19
Carriages, and parts of carriages,	C	24
Cassia,	H	4
Cassia buds,	H	4
Castings of iron,	C	24
Cast iron vessels,	C	24
Cast steel, in bars,	F	12
Casts of marble, bronze, alabaster, or plaster of Paris, (see *Philosophical apparatus, &c.,*)	I	Free.
Castile soap,	C	24
Castor beans, nuts, or seeds,	E	15
Castoreum,	E	15
Castor oil,	E	15
Catechu,	G	8
Catgut strings,	E	15
Catsup,	C	24
Caustic, lunar,	E	15
Caustic, soda,	E	15
Cayenne pepper,	H	4
Cedar wood, manufactures of,	B	30
Cedar wood, boxwood, ebony, granadilla, lignumvitæ, mahogany, rosewood, and satinwood, and all cabinet woods, unmanufactured,	G	8
Cement, Roman,	E	15
Chains of hair,	C	24
Chains, iron,	C	24
Chalk, red, pencils,	C	24
Chalk,	H	4
Chalk, French,	H	4
Chalk, red,	H	4
Chamomile flowers,	E	15
Charts,	I	Free.
Cheese,	C	24
Chiccory root,	I	Free.
Chiccory root, ground,	E	15
Chiccory root, burned,	E	15
China ware,	C	24
China matting,	D	19
Chip hats and bonnets,	C	24
Chocolate,	E	15
Chlorate of potash,	E	15
Chloride of lime,	H	4
Chromate of lead,	E	15
Chromate, bichromate, hydriodate, and prussiate of potash,	E	15
Chromic acid,	E	15
Chronometers, box or ships', and parts thereof,	G	8
Cigars,	B	30
Cinnamon,	H	4

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	Sched.	Per cent.
Citric acid,	H	4
Citron,	B	30
Civet,	C	24
Clapboards,	E	15
Claret,	B	30
Clay, wrought or unwrought,	H	4
Clocks and parts of clocks,	C	24
Clothing, ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer,	C	24
Cloth, suitable for the manufacture of shoes, buttons, &c., exclusively, (see *Manufactures of mohair cloth, &c.,*)	H	4
Cloths, bolting,	I	Free.
Clover seed,	I	Free.
Cloves,	H	4
Coach and harness furniture of all kinds,	C	24
Coal,	C	24
Cobalt,	E	15
Cochineal,	H	4
Cocoa,	H	4
Cocoa matting,	E	15
Cocoa nuts,	H	4
Cocoa-nut oil,	H	4
Cocoa shells,	H	4
Cocoa wine,	C	24
Coculus indicus,	E	15
Codfish,	E	15
Codilla, or tow of hemp or flax,	F	12
Coffee and tea, when imported direct from the place of their growth or production in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tunnage, and other charges,	I	Free.
Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner,	I	Free.
Coffee, all other,	E	15
Coins, gold, silver, and copper,	I	Free.
Coins, cabinets of,	I	Free.
Coir,	D	19
Coir matting,	D	19
Coir rope,	D	19
Coir yarn,	E	15
Coke and culm of coal,	C	24
Collections of antiquities,	I	Free.
Colocynth,	I	Free.
Cologne water,	C	24

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	Sched.	Per cent.
Colored glass,	C	24
Colors, water,	C	24
Columbo root,	E	15
Combs of all kinds,	C	24
Comfits, sweetmeats, or fruit, preserved in sugar, brandy, or molasses,	B	30
Common saddlery,	E	15
Composition tops for tables, or other articles of furniture,	B	30
Composition beads,	C	24
Compositions of glass or paste, when set,	C	24
Compositions of glass or paste, not set,	G	8
Concentrated lemon or lime juice,	G	8
Concentrated melado,	C	24
Concentrated molasses,	C	24
Confectionery of all kinds, not otherwise provided for,	C	24
Copal, gum,	G	8
Copper, articles, vessels, and wares of,	C	24
Copper bottoms,	E	15
Copper rods, bolts, nails, and spikes,	E	15
Copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for,	E	15
Copper, in pigs or bars,	I	Free.
Copper, when old, and fit only to be remanufactured,	I	Free.
Copper, when imported for the United States mint,	I	Free.
Copper ore,	I	Free.
Copper, sheathing,	I	Free.
Copper coins,	I	Free.
Copperas, or green vitriol, or sulphate of iron,	E	15
Coral, cut or manufactured,	C	24
Coral cameos,	C	24
Coral, marine, (see *Marine coral, unmanufactured*,)	E	15
Cordage,	D	19
Cordials, absynthe, arrack, Curacoa, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character,	A	30
Cords, cotton,	C	24
Cords, worsted,	D	19
Cords, silk,	D	19
Coriander seed,	E	15
Corks,	C	24
Cork-tree bark,	H	4
Cork-tree bark, manufactures of,	C	24
Corn, Indian,	E	15
Corn meal, Indian,	E	15
Corrosive sublimate,	D	19
Cosmetics,	C	24
Cotton,	I	Free.
Cotton, azotique,	E	15

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	Sched.	Per cent.
Cotton, jewelers'	C	24
Cotton cords, gimps, and galloons,	C	24
Cotton, gun,	E	15
Cotton, hat bodies of,	C	24
Cotton, manufactures of, embroidered,	C	24
Cotton, all manufactures of, bleached, printed, painted, or dyed,	C	24
Cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids,	D	19
Cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids, bleached, printed, painted, or dyed,	C	24
Cotton, manufactures of, not otherwise provided for,	D	19
Cotton, articles of, made on frames,	E	15
Cotton, articles of, made on frames, bleached, printed, painted, or dyed,	C	24
Cotton and silk, hatters' plush, (see *Hatters' plush,*).	E	15
Cotton, velvet, in the piece, composed wholly of,	E	15
Cotton, velvet in the piece, composed wholly of, bleached, printed, painted, or dyed,	C	24
Cotton and silk velvet in the piece, cotton of chief value,	E	15
Cotton and silk velvet in the piece, silk the material of chief value,	D	19
Court plaster,	C	24
Cowhage,	E	15
Crackers, fire,	C	24
Cravats, ready to be worn,	C	24
Crayons of all kinds,	C	24
Cream of tartar,	H	4
Crochet needles,	C	24
Crockery,	C	24
Crown window glass,	E	15
Crucibles,	C	24
Crude tartar,	I	Free.
Crude articles for dyeing,	I	Free.
Crystals for watches,	C	24
Cubebs,	E	15
Cudbear,	G	8
Culm of coal,	C	24
Cumin seed,	I	Free.
Curacoa,	A	30
Curls of hair,	C	24
Curled hair for beds,	E	15
Currants,	G	8
Cutch,	I	Free.
Cutlery of all kinds,	C	24
Cylinder window glass,	E	15
Darning needles,	E	15

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	Sched.	Per cent.
Dates,	G	8
Demy paper,	C	24
Decoctions of logwood, &c., (see *Extracts and decoctions,*)	H	4
De laines,	C	24
De laines, mousseline,	C	24
Diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver, or other metal,	C	24
Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set,	H	4
Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, imitations thereof, not set,	G	8
Diamonds, glaziers', set or not set,	F	12
Divi divi,	I	Free.
Dolls, and toys of all kinds,	C	24
Downs of all kinds,	D	19
Dragon's blood,	I	Free.
Drawers, wove on frames,	C	24
Drawers, wove on frames, wholly of cotton,	E	15
Drawers, wove on frames, wholly of cotton, bleached, printed, painted, or dyed,	C	24
Drawing paper,	C	24
Drawings, (see *Philosophical apparatus, &c.,*)	I	Free.
Dressed and tanned skins,	E	15
Dried pulp,	E	15
Dried fish,	E	15
Drugs, medicinal, in a crude state, &c.,	E	15
Dutch metal, in leaf,	E	15
Dye woods, extracts and decoctions of,	H	4
Dye woods in sticks,	I	Free.
Dye, lac, (see *Lac dye,*)	H	4
Dyeing, articles used for, not in a crude state,	H	4
Dyeing, articles in a crude state, used for,	I	Free.
Dyeing, berries, nuts, &c., in a crude state used for,	I	Free.
Earthen, china, and stone ware, and all other wares composed of earthy and mineral substances, not otherwise provided for,	C	24
Earths, ochery, crude or ground,	E	15
Earth, fullers',	G	8
East India gum,	G	8
Ebony wood, manufactures of,	B	30
Ebony wood, unmanufactured,	G	8
Effects, household,	I	Free.
Effects, personal and household,	I	Free.
Effects, not merchandise, of persons arriving in the United States,	I	Free.
Elephant paper,	C	24
Embroideries of gold, silver, &c.,	C	24

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	Sched.	Per cent.
Embroidered manufactures, of cotton, silk, wool, worsted,	C	24
Emeralds,	G	8
Emery, in lump, or pulverized,	G	8
Enamel,	E	15
Engravings or plates, bound or unbound,	G	8
Engravings, colored,	E	15
Envelopes, paper,	C	24
Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal,	C	24
Epsom salts,	E	15
Essences for the toilet or medicinal purposes,	C	24
Essential oils,	C	24
Etchings, (see *Philosophical apparatus, &c.,*)	I	Free.
Ether,	E	15
Expressed oils,	C	24
Extracts, medicinal, (see *Balsams,*)	C	24
Extract of indigo,	H	4
Extracts and decoctions of logwood and other dye woods, not otherwise provided,	H	4
Extract of madder,	H	4
Fabrics wholly or in part of India rubber,	C	24
Fancy boxes,	C	24
Fans and fire screens of every description, of whatever material composed,	C	24
Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed,	C	24
Feather beds,	D	19
Feathers for beds,	D	19
Felspar,	E	15
Felt, adhesive, for sheathing vessels,	I	Free.
Felt, hat bodies of,	E	15
Felt, Wood's dry, or patent boiler,	D	19
Felt roofing,	E	15
Felting, wool,	C	24
Figs,	G	8
Fig blue,	E	15
Filberts,	C	24
Fire arms,	C	24
Fire crackers,	C	24
Fire screens,	C	24
Fire wood,	C	24
Fish, preserved in oil,	B	30
Fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for,	E	15
Fish glue, or isinglass,	E	15
Fish skins,	E	15
Fish oils,	E	15
Fisheries, American, articles the product of,	I	Free.

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	Sched.	Per cent.
Flags, matting, or mats of,	D	19
Flannels,	D	19
Flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets,	C	24
Flax, manufactures of,	E	15
Flax, unmanufactured,	I	Free.
Flax, tow of,	F	12
Flaxseed,	E	15
Flints,	H	4
Flint, ground,	H	4
Flocks,	H	4
Floor cloths,	D	19
Floor matting,	D	19
Floss silks, feather beds, feathers for beds, and downs of all kinds,	D	19
Flour, rye,	E	15
Flour, wheat,	E	15
Flour of sulphur,	E	15
Flowers, artificial,	C	24
Flowers used exclusively in dyeing,	I	Free.
Flowers not otherwise provided for,	E	15
Foil, tin,	F	12
Foolscap paper,	C	24
Frames and sticks for umbrellas, parasols, and sun-shades, finished or unfinished,	C	24
Frankfort black,	E	15
French chalk,	H	4
French sand,	E	15
Fresh fish,	E	15
Fruit preserved in sugar, brandy, or molasses,	B	30
Fruit, green, ripe, or dried,	G	8
Fullers' earth,	G	8
Fulminates, or fulminating powders,	E	15
Fur caps,	C	24
Fur, manufactures of,	C	24
Furs, dressed, on the skin,	E	15
Furs, hatters', dressed or undressed, not on the skin,	G	8
Furs, undressed, when on the skin,	G	8
Furniture, cabinet and household,	C	24
Furniture, composition table tops for,	B	30
Fustic, in the stick,	I	Free.
Galbanum gum,	E	15
Galloons, gold, silver, &c.,	C	24
Galloons, cotton,	C	24
Galvanized tin plates,	G	8
Gamboge,	E	15
Game, prepared,	B	30
Garden seeds, and all other seeds for agricultural, horticultural, medicinal, and manufacturing purposes, not otherwise provided for,	I	Free.

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	Sched.	Per cent.
Gas burners, lava,	C	24
Gelatine,	C	24
Gems, and imitations of, set,	C	24
Gems, (see *Philosophical apparatus, &c.,*)	I	Free.
Gems, not set,	H	4
Gems, imitations of, not set,	G	8
Gentian root,	E	15
German silver,	C	24
German steel, in bars,	F	12
Gill twine,	C	24
Gilt ware,	C	24
Gimps, cotton,	C	24
Ginger, ground,	C	24
Ginger, dried, green, ripe, preserved or pickled,	E	15
Girdles and tassels, worn,	C	24
Glass, cut,	B	30
Glass, colored, stained, or painted,	C	24
Glass crystals for watches,	C	24
Glasses or pebbles for spectacles,	C	24
Glass tumblers, plain, moulded, or pressed, not cut or punted,	C	24
Glass, paintings on,	C	24
Glass, porcelain,	C	24
Glass, compositions of, set,	C	24
Glass, compositions of, not set,	G	8
Glass, window, broad, crown, or cylinder,	E	15
Glass, when old, and fit only to be remanufactured,	I	Free.
Glaziers' diamonds, set or not set,	F	12
Glauber salts,	E	15
Gloves, made on frames,	C	24
Gloves, wholly of cotton, made on frames,	E	15
Gloves, wholly of cotton, made on frames, bleached, printed, painted, or dyed,	C	24
Glue,	E	15
Glue, fish,	E	15
Glycerine,	E	15
Goats' hair, manufactures of,	D	19
Goats' hair, unmanufactured,	E	15
Goats' hair, unmanufactured, of the value of 20 cents per pound, or less, at the place of exportation,	I	Free.
Gold embroideries,	C	24
Gold, manufactures of,	C	24
Gold coin,	I	Free.
Gold and silver leaf,	F	12
Goldbeaters' skin,	G	8
Goods, wares, and merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported,		

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	Sched.	Per cent.
upon which no drawback or bounty has been allowed: provided that all regulations to ascertain the identity thereof prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with,	I	Free.
Granadilla wood, manufactures of,	B	30
Granadilla wood, unmanufactured,	G	8
Grapes,	G	8
Grass baskets,	C	24
Grass bonnets,	C	24
Grass cloth,	D	19
Grass, Sisal, unmanufactured,	D	19
Grass mats and matting,	D	19
Grease,	G	8
Green vitriol,	E	15
Green turtle,	I	Free.
Grindstones,	H	4
Ground peas or peanuts,	E	15
Ground plaster of Paris,	E	15
Guano,	I	Free.
Guava jelly,	C	24
Guitar strings, of silk and metal,	C	24
Gum benzoin, or benjamin,	G	8
Gums — Arabic, Barbary, copal, East India, Senegal, substitute, tragacanth, and all other gums and resins in a crude state,	G	8
Gum ammoniac,	E	15
Gum animi,	G	8
Gum damar,	G	8
Gum galbanum,	E	15
Gum guaiacum,	E	15
Gum kourie,	G	8
Gum myrrh,	E	15
Gum mastic,	G	8
Gum perdu,	E	15
Gunny bags,	E	15
Gunny cloth,	E	15
Gun cotton,	E	15
Gunpowder,	E	15
Gutta percha, unmanufactured,	H	4
Gutta percha, fabrics of,	C	24
Gypsum, unground,	I	Free.
Gypsum, ground,	E	15
Gypsum, calcined,	E	15
Hair, human, cleansed or prepared for use,	C	24
Hair of all kinds, uncleaned and unmanufactured,	G	8
Hair, goats', unmanufactured,	E	15
Hair of the alpaca, the goat, and other like animals, of the value of 20 cents per pound, or less, at the place of exportation,	I	Free.

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	Sched.	Per cent.
Hair bracelets, &c.,	C	24
Hair, curled, moss, sea weed, and all other vegetable substances used for beds or mattresses,	E	15
Hair cloth, hair seating, and all other manufactures of hair not otherwise provided for,	D	19
Hair, hats of,	C	24
Hair pencils,	C	24
Hair seating,	D	19
Hams,	E	15
Hangings, paper,	E	15
Harmonicons,	E	15
Harness furniture,	C	24
Hats, flats, braids for making,	C	24
Hat bodies of cotton,	C	24
Hats and bonnets, for men, women, and children, composed of straw, satin straw, chip, grass, palm leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for,	C	24
Hats of wool,	E	15
Hat bodies, made of wool, or of which wool shall be a component material of chief value,	E	15
Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value,	E	15
Hay,	E	15
Hearth rugs,	C	24
Hemp, unmanufactured,	C	24
Hemp, manufactures of,	E	15
Hemp cloth, Manila,	E	15
Hemp carpeting,	E	15
Hemp, Manila,	D	19
Hemp, Sunn,	D	19
Hemp, tow of,	F	12
Hempseed and rapeseed,	G	8
Hempseed or linseed, and rapeseed oil, and all other oils used in painting,	E	15
Hides, raw, of all kinds,	H	4
Hogsheads,	C	24
Honey,	C	24
Hops,	E	15
Horn, manufactures of,	C	24
Horns, horn tips, bones, bone tips, and teeth, unmanufactured,	H	4
Household furniture,	C	24
Household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons or for sale,	I	Free.

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	Sched.	Per cent.
Hulled barley,	E	15
Human hair, cleansed or prepared for use,	C	24
Hydriodate of potash,	E	15
Ice,	I	Free.
Illustrated newspapers,	G	8
Imitations of cameos or mosaics, set,	C	24
Imitations of cameos and mosaics, not set,	G	8
Imitations of diamonds, gems, &c., not set,	G	8
Imitations of jet,	C	24
Imitations of jewelry,	C	24
Imitations of wines,	B	30
Imperial paper,	C	24
India rubber, fabrics composed wholly or in part of,	C	24
India rubber shoes,	C	24
India rubber, in bottles, slabs, or sheets, unmanufactured,	H	4
India rubber, milk of,	H	4
Indian corn and corn meal,	E	15
Indigo,	H	4
Indigo, extract of,	H	4
Ingrain carpeting,	C	24
Ink and ink powder,	C	24
Ink, printing,	C	24
Insertings, cotton,	D	19
Insertings, cotton, printed or dyed,	C	24
Insertings, cotton, embroidered,	C	24
Insertings, thread,	E	15
Instruments, mathematical and nautical, for use of the United States,	I	Free.
Instruments, musical,	E	15
Instruments, philosophical, for use of colleges, &c.,	I	Free.
Inventions, models of,	I	Free.
Iodine,	E	15
Ipecacuanha,	E	15
Iridium,	E	15
Iris, or orris root,	E	15
Iron in bars, bloom, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for,	C	24
Iron castings,	C	24
Iron, old or scrap,	C	24
Iron, vessels of, cast,	C	24
Iron, manufactures of,	C	24
Iron ore,	E	15
Iron, sulphate of,	E	15
Iron liquor,	E	15
Isinglass,	E	15
Ivory black,	E	15
Ivory, manufactures of,	C	24
Ivory nuts, or vegetable ivory,	H	4

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	Sched.	Per cent.
Ivory, unmanufactured,	I	Free.
Ivory, vegetable, manufactures of,	C	24
Jalap,	E	15
Japanned leather,	D	19
Japanned ware of all kinds not otherwise provided for,	C	24
Japanned saddlery,	E	15
Japan wax,	E	15
Jeddo gum,	G	8
Jellies,	C	24
Jet, and manufactures of jet, and imitations thereof,	C	24
Jewelry, real or imitation,	C	24
Juice, licorice,	E	15
Juice, lemon or lime,	G	8
Juice, lemon or lime, *concentrated*,	G	8
Juniper berries,	E	15
Junk, old,	I	Free.
Jute, Sisal, grass, coir, and other vegetable substances, unmanufactured, not otherwise provided for,	D	19
Jute carpeting,	E	15
Jute, mats or matting,	D	19
Kelp,	G	8
Kermes,	H	4
Kermes, mineral,	F	12
Kino,	E	15
Kirschenwasser,	A	30
Knitting needles,	E	15
Knots of gold, silver, or other metal,	C	24
Lac dye,	H	4
Lac spirits,	H	4
Lac sulphur,	H	4
Laces of gold, silver, or other metal,	C	24
Laces, cotton,	D	19
Laces, cotton, bleached, printed or dyed,	C	24
Laces, thread,	E	15
Lampblack,	E	15
Lapis calaminaris,	E	15
Lapis lazuli,	E	15
Lard,	E	15
Lastings, cut in strips or patterns of the size and shape for shoes, boots, bootees, slippers, gaiters, or buttons, exclusively, not combined with India rubber,	H	4
Last blocks,	C	24
Lasts, shoe,	C	24
Laths,	E	15
Lava gas burners,	C	24
Lead pencils,	C	24
Lead, manufactures of,	C	24
Lead, chromate of,	E	15
Lead, in pigs, bars, or sheets,	E	15

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	Sched.	Per cent.
Lead, nitrate of,	E	15
Lead, white and red,	E	15
Leaden pipes,	E	15
Leaden shot,	E	15
Leaf, gold and silver,	F	12
Leather, glazed,	D	19
Leather, manufactures of,	C	24
Leather, tanned, bend, or sole,	E	15
Leather, upper, of all kinds,	E	15
Leather, japanned,	D	19
Leaves, boucho,	H	4
Leaves, medicinal,	E	15
Leeches,	I	Free.
Leggins,	C	24
Leggins, wholly of cotton, made on frames,	E	15
Leggins, wholly of cotton, made on frames, bleached, printed, or dyed,	C	24
Lemons and limes,	G	8
Lemon peel,	E	15
Lemon and lime juice,	G	8
Lemon and lime juice, *concentrated,*	G	8
Letter paper,	C	24
Licorice, paste, juice, or root,	E	15
Limes,	G	8
Limes in salt and water,	E	15
Limes pickled in vinegar,	C	24
Limes preserved in sugar, &c.,	B	30
Lime juice,	G	8
Lime,	G	8
Lime, borate of,	F	12
Lime, chloride of,	H	4
Lime, sulphate of, unground,	I	Free.
Lime, sulphate of, ground,	E	15
Linen, manufactures of, embroidered,	C	24
Linens of all kinds,	E	15
Linseed, but not embracing flaxseed,	I	Free.
Linseed oils,	E	15
Lint,	E	15
Liqueurs,	A	30
Liquor, iron,	E	15
Listings, woolen,	E	15
Litharge,	E	15
Logwood, in sticks,	I	Free.
Logwood, extract or decoction of,	H	4
Logwood, ground,	H	4
Loops, iron,	C	24
Lunar caustic,	E	15
Macaroni, vermicelli, gelatine, jellies, and all other similar preparations,	C	24

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	Sched.	Per cent.
Mace,	H	4
Machinery, exclusively designed and expressly imported for the manufacture of flax and linen goods,	G	8
Madder, extract of,	H	4
Madder, ground or prepared,	I	Free.
Madder root,	I	Free.
Madeira wine,	B	30
Magazines,	G	8
Magnesia, carbonate of, lump or calcined,	C	24
Magnesia, sulphate of,	E	15
Mahogany wood, manufactures of,	B	30
Mahogany wood, unmanufactured,	G	8
Malt,	E	15
Manganese,	E	15
Manna,	E	15
Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satinwood,	B	30
Manufactures of jet,	C	24
Manufactures of the bark of the cork tree,	C	24
Manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory,	C	24
Manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value,	C	24
Manufactures composed wholly of cotton, bleached, printed, painted, or dyed,	C	24
Manufactures composed wholly of cotton, not otherwise provided for,	D	19
Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle or other process,	C	24
Manufactures, articles, vessels, and wares of glass, or of which glass shall be a component material, not otherwise provided for,	C	24
Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for,	C	24
Manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough,	C	24
Manufactures of paper, or of which paper is a component material, not otherwise provided for,	C	24
Manufactures, articles, and wares of paper maché,	C	24
Manufactures of wood, or of which wood is a component part, not otherwise provided for,	C	24
Manufactures of wool, or of which wool shall be the		

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	Sched.	Per cent.
component material of chief value, not otherwise provided for,	C	24
Manufactures of hair,	D	19
Manufactures of fur,	C	24
Manufactures of goats' hair or mohair, or of which goats' hair or mohair shall be a component material, not otherwise provided for,	D	19
Manufactures of silk, or of which silk shall be a component material, not otherwise provided for,	D	19
Manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for,	D	19
Manufactures of flax, not otherwise provided for,	E	15
Manufactures of hemp, not otherwise provided for,	E	15
Manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, cut in slips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters, or buttons, exclusively, not combined with India rubber,	H	4
Manufactures of lastings suitable for shoes, boots, bootees, or buttons, exclusively,	H	4
Manures, or substances expressly used for,	I	Free.
Manuscripts,	E	15
Maps and charts,	I	Free.
Maraschino,	A	30
Marble, manufactures of,	C	24
Marble paving tile,	C	24
Marble in the rough slab or block, unmanufactured,	E	15
Marine coral, unmanufactured,	E	15
Marine coral, cut or manufactured,	C	24
Marrow,	G	8
Mathematical instruments for the use of the United States,	I	Free.
Matting, china, and other floor matting and mats, made of flags, jute, or grass,	D	19
Meal, Indian corn,	E	15
Meal, rye, oat, and barley,	E	15
Meats, prepared,	B	30
Medals,	I	Free.
Medallion casts, plaster,	E	15
Medicinal preparations, not otherwise provided for,	C	24
Medicinal roots, leaves, gums, and resins, in a crude state, not otherwise provided for,	E	15
Mercurial preparations,	D	19
Metal embroideries, (see *Articles embroidered*,)	C	24
Metals, manufactures of,	C	24
Metals, silver plated,	C	24
Metal, Dutch and bronze, in leaf,	E	15
Metals, unmanufactured, not otherwise provided for,	E	15

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	Sched.	Per cent.
Metal, type,	E	15
Metallic pens,	C	24
Mineral waters,	C	24
Mineral and bituminous substances in a crude state, not otherwise provided for,	E	15
Mineral kermes,	F	12
Mineralogy,	I	Free.
Mits made on frames,	C	24
Mits made on frames, when wholly of cotton,	E	15
Mits made on frames, when wholly of cotton, bleached, printed, or dyed,	C	24
Models of inventions and other improvements in the arts, provided that no article or articles shall be deemed a model or improvement which can be fitted for use,	I	Free.
Mohair and silk twist,	C	24
Mohair, manufactures of,	D	19
Mohair, unmanufactured, of the value of 20 cents per pound, or less, at the place of exportation,	I	Free.
Molasses,	C	24
Mordant, patent,	E	15
Morphia, acetate of,	C	24
Morphia, sulphate of,	C	24
Mosaics, real, and imitations, when set,	C	24
Mosaics, not set,	H	4
Mosaics, imitations of, not set,	G	8
Moss, for beds or mattresses,	E	15
Moss, Iceland,	E	15
Mother of pearl,	H	4
Moulds, button,	D	19
Muffs,	C	24
Mules,	I	Free.
Muriatic acid,	H	4
Musical instruments of all kinds, and strings for musical instruments, of whipgut, catgut, and all other strings of the same material,	E	15
Music, printed with lines, bound or unbound,	H	4
Musk,	C	24
Muskets, rifles, and other fire arms,	C	24
Mustard seed, ground or unground,	E	15
Myrrh, gum,	E	15
Nails, copper,	E	15
Nails, composition,	C	24
Nails, iron,	C	24
Naphtha,	C	24
Naphtha, crude, or coal oil,	E	15
Natron,	G	8
Natural history, specimens of,	I	Free.
Neatsfoot oil,	E	15

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	Sched.	Per cent.
Needles, crochet,	C	24
Needles of all kinds, for sewing, darning, or knitting,	E	15
Newspapers, illustrated,	G	8
Nickel,	H	4
Nitrate of lead,	E	15
Nitrate of potash, crude,	H	4
Nitrate of potash, refined,	G	8
Nitrate of soda, crude,	H	4
Nitrate of soda, refined,	G	8
Nitric acid,	E	15
Nut galls,	I	Free.
Nutmegs,	H	4
Nuts, cocoa,	H	4
Nuts, ivory,	H	4
Nuts, not otherwise provided for,	C	24
Nuts, pea,	E	15
Nuts, used exclusively in dyeing, &c.,	I	Free.
Nux vomica,	G	8
Oakum,	I	Free.
Oatmeal,	E	15
Oats,	E	15
Ochers and ochery earths,	E	15
Oil cake,	E	15
Oil, castor,	E	15
Oilcloth of every description, of whatever material composed,	C	24
Oil, coal,	E	15
Oil, cod liver, prepared,	C	24
Oil cognac,	C	24
Oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries,	I	Free.
Oil of vitriol,	H	4
Oils, hempseed, linseed, rapeseed, and all other oils used in painting,	E	15
Oils, neatsfoot and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries,	E	15
Oils, palm, seal, and cocoa nut,	H	4
Oils, volatile, essential, or expressed, and not otherwise provided for,	C	24
Old or scrap iron,	C	24
Old pewter,	H	4
Olive oil in casks, other than salad oil,	C	24
Olive salad oil, and all other olive oil not otherwise provided for,	C	24
Olives,	C	24
Opium,	E	15
Orange and lemon peel,	E	15
Oranges, lemons, and limes,	G	8

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	Sched.	Per cent.
Orchilla,	I	Free.
Ore, copper,	I	Free.
Ore, Iron,	E	15
Orleans,	H	4
Ornamental feathers or flowers,	C	24
Orpiment,	G	8
Orris, or iris root,	E	15
Osier baskets,	C	24
Osier or willow, prepared for basket maker's use,	E	15
Ostrich feathers, ornamental,	C	24
Ostrich feathers in their natural state,	E	15
Otto of roses,	C	24
Oxalic acid,	H	4
Oxide of uranium,	E	15
Packthread,	C	24
Paddy,	E	15
Paintings and statuary,	I	Free.
Paintings on glass,	C	24
Painted glass,	C	24
Paints, dry, or ground in oil, not otherwise provided for,	F	15
Palm leaf, unmanufactured,	I	Free.
Palm-leaf baskets,	C	24
Palm-leaf hats,	C	24
Palm oil,	H	4
Pamphlets,	G	8
Paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for,	C	24
Paper, manufactures of,	C	24
Paper, music, bound or unbound,	H	4
Paper, sheathing,	E	15
Paper for screens or fireboards,	E	15
Paper boxes, and all other fancy boxes,	C	24
Paper cigars,	B	30
Paper envelopes,	C	24
Paper hangings,	E	15
Paper shavings and clippings,	E	15
Papier maché, manufactures of,	C	24
Paradise seed,	I	Free.
Parasols, frames or sticks for,	C	24
Parasols and sunshades,	C	24
Parchment,	C	24
Paris white,	E	15
Paste, Brazil,	F	12
Paste compositions, if not set,	G	8
Paste, compositions of, when set,	C	24
Paste, licorice,	E	15
Paste, (see *Balsams,*)	C	24

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	Sched.	Per cent.
Pastel,	H	4
Patent mordant,	E	15
Paving stones,	E	15
Paving and roofing tiles and bricks,	E	15
Paving tiles, marble,	C	24
Pearlash,	E	15
Pearl beads,	C	24
Pearl, manufactures of,	C	24
Pearl, mother of,	H	4
Pearl or hulled barley,	E	15
Pearls, imitations thereof, not set,	G	8
Pearls, not set,	H	4
Pearls, when set,	C	24
Pebbles for spectacles,	C	24
Pencils, hair,	C	24
Pencils, lead,	C	24
Pencils, red chalk,	C	24
Pens, metallic,	C	24
Pepper,	H	4
Peppers, salted,	E	15
Pepper sauce,	C	24
Perfumes,	C	24
Perfumed soap,	C	24
Periodicals,	G	8
Periodicals, and other works, in course of printing and republication in the United States,	E	15
Personal and household effects (not merchandise) of citizens of the United States dying abroad,	I	Free.
Peruvian bark,	I	Free.
Pewter, manufactures of,	C	24
Pewter, when old, and fit only to be remanufactured,	H	4
Philosophical instruments for colleges, &c.,	I	Free.
Phosphorus,	E	15
Phosphate of lime,	E	15
Photographs,	E	15
Pickles, capers,	C	24
Pickled fish,	E	15
Pigs, brass,	I	Free.
Pigs, copper,	I	Free.
Pigs, iron,	C	24
Pigs, lead,	E	15
Pigs, tin,	I	Free.
Pimento,	H	4
Pine apples,	G	8
Pipes, clay,	C	24
Pipes, lead,	E	15
Pitch,	E	15
Pitch, Burgundy,	D	19
Plaits for bonnets, &c.,	C	24

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	Sched.	Per cent.
Planks,	E	15
Plants not otherwise provided for,	I	Free.
Plants used exclusively in dyeing,	I	Free.
Plantains,	G	8
Plaster, court,	C	24
Plaster of Paris, when ground,	E	15
Plaster of Paris, or sulphate of lime, unground,	I	Free.
Plated and gilt ware, of all kinds,	C	24
Plated metal, silver,	C	24
Plates, bound or unbonnd, (see *Engravings or plates,*)	G	8
Plates, copper,	E	15
Plates, stereotype,	E	15
Plates, Terne tin,	G	8
Plates, tin, galvanized or ungalvanized,	G	8
Platina, manufactures of,	C	24
Platina, unmanufactured,	I	Free.
Playing cards,	C	24
Plumbago,	E	15
Plums,	G	8
Plumes, ornamental,	C	24
Plush, hatters', (see *Hatters' plush,*)	E	15
Plush, silk,	D	19
Plush, worsted,	D	19
Pocket books,	C	24
Polishing stones,	G	8
Pomegranates,	G	8
Porcelain glass,	C	24
Pork,	E	15
Porter, in casks or bottles,	C	24
Port wine,	B	30
Potash, chlorate of,	E	15
Potash, chromate, bichromate, and prussiate of,	E	15
Potash, hydriodate of,	E	15
Potash, nitrate of, refined or partially refined,	G	8
Potash, nitrate of, when crude,	H	4
Potassium,	E	15
Potatoes,	C	24
Poultry, prepared,	B	30
Powder, gun,	E	15
Powders, bleaching,	H	4
Powders, fulminating,	E	15
Powder, ink,	C	24
Precious stones, and imitations thereof, when set,	C	24
Precious stones, not set,	H	4
Precious stones, imitations of, not set,	G	8
Prepared vegetables, meats, poultry, and game, sealed or enclosed in cans, or otherwise,	B	30
Preparations, anatomical,	E	15
Preparations, medicinal,	C	24

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	Sched.	Per cent.
Preparations, mercurial,	D	19
Preparations of salts,	E	15
Preserved salmon,	C	24
Printed books, magazines, &c.,	G	8
Prints, lithographic,	G	8
Prunes,	G	8
Prussian blue,	H	4
Prussiate of potash,	E	15
Pulp, dried,	E	15
Pulp, rag,	E	15
Pulp, white rope,	E	15
Pulse,	E	15
Pumice,	G	8
Pumice stone,	G	8
Pumpkins,	E	15
Putty,	E	15
Pyroligneous acid,	H	4
Quassia,	E	15
Quickgrass root,	D	19
Quicksilver,	E	15
Quilla bark,	F	12
Quills,	E	15
Quinine, amorphous,	E	15
Quinine, sulphate of,	E	15
Rags, of whatever material, except wool,	I	Free.
Rag pulp,	E	15
Rags, wool,	H	4
Raisins,	G	8
Rapeseed,	G	8
Rapeseed oil,	E	15
Ratafia,	A	30
Ratans and reeds, unmanufactured,	I	Free.
Raw silk, (see *Silks, raw, not more advanced, &c.,*)	F	12
Raw silk, (see *Silk, raw, or as reeled from the cocoon, &c.,*)	I	Free.
Raw hides and skins of all kinds,	H	4
Red chalk,	H	4
Red chalk pencils,	C	24
Red lead,	E	15
Reeds, unmanufactured,	I	Free.
Regulus of antimony,	G	8
Rhubarb,	E	15
Rice or paddy,	E	15
Rifles,	C	24
Ringlets of hair,	C	24
Rings, finger, gold, &c.,	C	24
Rings, finger, stone,	E	15
Rods, copper,	E	15
Rods, iron,	C	24

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	Sched.	Per cent.
Roll brimstone,	E	15
Roman cement,	E	15
Roman vitriol,	E	15
Roofing slates,	D	19
Roofing tiles,	E	15
Root, iris or orris,	E	15
Root, licorice,	E	15
Root, madder,	I	Free.
Roots, medicinal, in a crude state, &c.,	E	15
Roots, used exclusively in dyeing, in a crude state, &c.,	I	Free.
Rope, bale,	E	15
Rosewood, manufactures of,	B	30
Rosewood, unmanufactured,	G	8
Rotten stone,	G	8
Roucou,	H	4
Rough marble,	E	15
Rubies and imitations, when set,	C	24
Rubies, not set,	H	4
Rubies, imitations thereof, not set,	G	8
Rugs,	C	24
Rum,	A	30
Rum, bay,	C	24
Rye and rye flour,	E	15
Saddlery of all kinds, not otherwise provided for,	C	24
Saddlery, common tinned or japanned,	E	15
Safflower,	I	Free.
Saffron, and saffron cake,	E	15
Sago,	E	15
Sal acetosella,	E	15
Salad oil,	C	24
Sal ammonia,	G	8
Salmon, pickled, smoked, or dried,	E	15
Salmon, preserved,	C	24
Salmon, preserved in oil,	B	30
Sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for,	G	8
Salt,	E	15
Salted fish,	E	15
Salted peppers,	E	15
Saltpeter, or nitrate of soda or potash, when refined or partially refined,	G	8
Saltpeter, or nitrate of soda or potash, when crude,	H	4
Salts, epsom, glauber, Rochelle, and all other salts, and preparations of salts, not otherwise provided for,	E	15
Samples,	I	Free.
Sand, French,	E	15
Sandal wood,	C	24
Sapan wood, in sticks,	I	Free.
Sardines,	B	30

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	Sched.	Per cent.
Sarsaparilla,	E	15
Satin wood, manufactures of,	B	30
Satin wood, unmanufactured,	G	8
Satin-straw hats, bonnets, &c.,	C	24
Sauces,	C	24
Saunders wood, red, in sticks,	I	Free.
Sausages, Bologna,	C	24
Saxony carpeting,	C	24
Scagliola tops for tables, or other articles of furniture,	B	30
Scammony gum,	E	15
Scantling,	E	15
Scarfs ready to be worn,	C	24
Scrap iron,	C	24
Screws,	C	24
Sculpture, specimens of, (see *Philosophical apparatus, &c.,*)	I	Free.
Sealing wax,	C	24
Seating, hair,	D	19
Seaweed, for beds, mattresses, &c.,	E	15
Seeds, garden, and all other seeds for agricultural, horticultural, medicinal, or manufacturing purposes not otherwise provided for,	I	Free.
Seeds, hempseed, rapeseed,	G	8
Seed, anise,	H	4
Seed, canary,	E	15
Seed, caraway,	E	15
Seed, cardamom,	I	Free.
Seed, coriander,	E	15
Seed, cumin,	I	Free.
Seed, fenugreek,	I	Free.
Seed, flax,	E	15
Seed, mustard,	E	15
Seedlac,	H	4
Segars, snuff, paper segars, and all other manufactures of tobacco,	B	30
Senegal gum,	G	8
Sepia,	E	15
Sewing needles,	E	15
Sewing silk, in the gum or purified,	C	24
Shaddocks,	G	8
Shawls of all kinds,	C	24
Shear steel, in bars,	F	12
Sheathing copper, but no copper to be considered such, and admitted free, except in sheets of forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot,	I	Free.
Sheathing felt, adhesive,	I	Free.
Sheathing metal, not wholly or in part of iron, ungalvanized,	I	Free.

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	Sched.	Per cent.
Sheathing paper,	E	15
Sheep's wool, of the value of 20 cents per pound, and less, at the place of exportation,	I	Free.
Sheep's wool, other,	C	24
Sheepskins with the wool on,	E	15
Sheets, copper,	E	15
Sheets, India rubber,	H	4
Sheets, lead,	E	15
Sheets, silver-plated metal,	C	24
Sheets, tin, (see *Tin in plates or sheets,*)	G	8
Sheets, zinc, spelter, or teutenegue,	F	12
Shellac,	H	4
Shell boxes,	C	24
Shell, manufactures of,	C	24
Shells of cocoa,	H	4
Shells, unmanufactured,	H	4
Sherry wine,	B	30
Shingle bolts, and stave bolts,	I	Free.
Shingles,	C	24
Shirts, made on frames,	C	24
Shirts, made on frames, if wholly of cotton,	E	15
Shirts, made on frames, if wholly of cotton, bleached, printed, or dyed,	C	24
Shoddy,	H	4
Shoes, composed wholly of India rubber,	C	24
Shoes, all other,	C	24
Shot, leaden,	E	15
Shrubs,	I	Free.
Side arms, of every description,	C	24
Silk, manufactures of, if embroidered,	C	24
Silk twist, and twist composed of mohair and silk,	C	24
Silk, sewing, purified,	C	24
Silk, sewing, in the gum,	C	24
Silks, floss,	D	19
Silk, manufactures of,	D	19
Silk and cotton hatters' plush, (see *Hatters' plush,*)	E	15
Silk and cotton velvet in the piece, cotton chief value,	E	15
Silk, raw, not more advanced in manufacture than singles, tram, and thrown, or organzine,	F	12
Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture in any way,	I	Free.
Silk twist, suitable for the manufacture exclusively of shoes, cut in slips or patterns of the size and shape for shoes, boots, bootees, or buttons, slippers and gaiters, not combined with India rubber,	H	4
Silk velvet,	D	19
Silver bullion,	I	Free.
Silver coin,	I	Free.

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	Sched.	Per cent.
Silver embroideries,	C	24
Silver leaf,	F	12
Silver, manufactures of,	C	24
Silver, old,	I	Free.
Silver plate,	C	24
Silver-plated metal, in sheets or other form,	C	24
Singles, silk, (see *Silk, raw, not more advanced, &c.,*)	F	12
Sisal grass,	D	19
Skins, fish,	E	15
Skins, furs dressed on,	E	15
Skins, furs undressed on,	G	8
Skins, goldbeaters',	G	8
Skins of all kinds, japanned,	D	19
Skins, tanned and dressed, of all kinds,	E	15
Skins, raw, of all kinds,	H	4
Skins of all kinds, not otherwise provided for,	E	15
Skins, sheep, with the wool on,	E	15
Slabs, iron,	C	24
Slabs, marble,	E	15
Slabs of India rubber, unmanufactured,	H	4
Slates, roofing,	D	19
Slates, other than roofing,	D	19
Slate pencils,	E	15
Smalts,	E	15
Smoked fish,	E	15
Snuff,	B	30
Soap, Castile, perfumed, Windsor, and all other kinds,	C	24
Soap stocks and stuffs,	G	8
Socks, made on frames,	C	24
Socks, made on frames, wholly of cotton,	E	15
Socks, made on frames, wholly of cotton, if bleached, printed, or dyed,	C	24
Soda ash,	H	4
Soda, carbonates of,	G	8
Soda, nitrate of, refined,	G	8
Soda, nitrate of, when crude,	H	4
Soda, sal,	G	8
Sole leather,	E	15
Souvenirs,	C	24
Spar, adamantine,	G	8
Spar ornaments,	B	30
Spars,	E	15
Sparterre for hats, bonnets, &c.,	C	24
Specimens of natural history, mineralogy, or botany,	I	Free.
Specimens of sculpture, (see *Philosophical apparatus, &c.,*)	I	Free.
Spectacles, glasses for,	C	24
Spelter, in sheets,	F	12
Spelter, manufactures of,	C	24

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	Sched.	Per cent.
Spelter, unmanufactured,	H	4
Spermaceti candles and tapers,	E	15
Spermaceti oil, foreign,	E	15
Spermaceti oil, whale and other oils, of American fishery,	I	Free.
Spices of all kinds,	H	4
Spikes, composition,	C	24
Spikes, copper,	E	15
Spikes, iron,	C	24
Spirits distilled from grain,	A	30
Spirits, lac,	H	4
Spirits of turpentine,	E	15
Spirituous beverages,	A	30
Split peas,	E	15
Sponges,	G	8
Spunk,	E	15
Squills,	E	15
Stained glass,	C	24
Starch,	E	15
Stars, of gold or silver,	C	24
Statuary,	I	Free.
Statuettes, Parian, bisque, china, marble, bronze, &c.,	I	Free.
Stave bolts,	I	Free.
Staves,	E	15
Stearine candles and tapers,	E	15
Steel, not otherwise provided for,	E	15
Steel, in bars, cast, shear, or German,	F	12
Steel, in coils,	E	15
Steel, in plates or sheets,	E	15
Steel, manufactures of,	C	24
Steel, spring,	E	15
Stereotype plates,	E	15
Sticks for umbrellas, &c.,	C	24
Sticks for walking,	C	24
Still bottoms,	E	15
Stockings made on frames,	C	24
Stockings, wholly of cotton, made on frames,	E	15
Stockings, wholly of cotton, made on frames, if bleached, printed, or dyed,	C	24
Stone, pumice,	G	8
Stone, rotten,	G	8
Stone ware,	C	24
Stones, building,	G	8
Stones, burr, unmanufactured,	I	Free.
Stones, paving,	E	15
Stones, polishing,	G	8
Stones, precious, and imitations thereof, set,	C	24
Stones, precious, not set,	H	4
Stones, precious, imitations thereof, not set,	G	8

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	Sched.	Per cent.
Stones, water of Ayr,	G	8
Stones, whet,	E	15
Straw baskets,	C	24
Straw buttons,	C	24
Straw carpeting or matting,	D	19
Straw hats and bonnets,	C	24
Straw, manufactures of, not otherwise provided for,	C	24
Straw matting,	D	19
Strings of whipgut or catgut, for musical instruments,	E	15
Strings, all other of the same material,	E	15
Strings for musical instruments, of silk and metal,	C	24
Strychnine,	C	24
Studs, shirt,	C	24
Sublimate, corrosive,	D	19
Substances expressly used for manures,	I	Free.
Substitute gum or burnt starch,	G	8
Sugar of all kinds,	C	24
Sugar, syrup of,	C	24
Sulphate of ammonia,	E	15
Sulphate of barytes, crude or refined,	E	15
Sulphate of copper,	E	15
Sulphate of iron,	E	15
Sulphate of lime, unground,	I	Free.
Sulphate of magnesia,	E	15
Sulphate of morphia,	C	24
Sulphate of quinine,	E	15
Sulphate of soda,	E	15
Sulphate of zinc,	E	15
Sulphur, flour of,	E	15
Sulphur, lac,	H	4
Sulphuric acid, or oil of vitriol,	H	4
Sulphuric ether,	E	15
Sumac,	H	4
Sunshades,	C	24
Sunshades, frames and sticks for,	C	24
Suspenders, wholly or in part of India rubber,	C	24
Sweetmeats,	B	30
Syrup of sugar,	C	24
Tallow candles,	E	15
Tallow, marrow, and all other grease and soap stocks and soap stuffs not otherwise provided for,	G	8
Tamarinds in sugar or molasses,	B	30
Tanned and dressed skins,	E	15
Tanned leather,	E	15
Tannin,	C	24
Tanning, articles used in, in a crude state, not otherwise provided for,	I	Free.
Tanning, articles used in, not in crude state, not otherwise provided for,	H	4

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	Sched.	Per cent.
Tapers, spermaceti,	E	15
Tapers, stearine,	E	15
Tapers, wax,	E	15
Tapioca,	E	15
Tar,	E	15
Tartar, cream of,	H	4
Tartar, crude,	I	Free.
Tartaric acid,	H	4
Tassels of all kinds, worn by men, women, or children,	C	24
Tassels of gold, silver, or other metal,	C	24
Tassels of silk or worsted, or silk and worsted, for upholsterers' use,	D	19
Tassels, woolen,	C	24
Tea, from place of production, (see *Coffee and tea,*)	I	Free.
Tea, all other,	E	15
Teasles,	E	15
Teeth, unmanufactured,	H	4
Terne tin, in plates or sheets,	G	8
Terra alba,	E	15
Terra japonica, catechu, or cutch,	I	Free.
Terra Sienna,	E	15
Terra umbra,	E	15
Terra verde,	E	15
Teutenegue, in sheets,	F	12
Teutenegue, unmanufactured,	H	4
Thibet goats' hair, unmanufactured,	E	15
Thibet goats' hair, unmanufactured, of the value of 20 cents per pound, or less, at the port of exportation,	I	Free.
Thread, cotton, bleached or dyed,	C	24
Thread, cotton, other,	D	19
Thread lacings and insertings,	E	15
Thread, linen,	E	15
Thread, pack,	C	24
Thrown silk, (see *Silk, raw, not more advanced, &c.,*)	F	12
Tiles, marble paving,	C	24
Tiles, roofing or paving,	E	15
Timber, hewn and sawed,	E	15
Timber to be used in building wharves,	E	15
Tin foil,	F	12
Tin, in pigs, bars, or blocks,	I	Free.
Tin, in plates or sheets, galvanized or ungalvanized,	G	8
Tin, manufactures of,	C	24
Tincal, or crude borax,	H	4
Tinctures,	C	24
Tinned saddlery,	E	15
Tippets of fur,	C	24
Tobacco, manufactures of,	B	30
Tobacco, unmanufactured,	C	24
Tools of trade, &c.,	I	Free.

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	Sched.	Per cent.
Tortoise and other shells, unmanufactured,	H	4
Tow of hemp or flax,	F	12
Toys,	C	24
Tragacanth, gum,	G	8
Tram, silk, (see *Silks, raw, not more advanced, &c.,*)	F	12
Trees, shrubs, bulbs, plants, and roots, not otherwise provided for,	I	Free.
Tresses, gold, silver, or other metal,	C	24
Trimmings, cotton,	D	19
Tumblers, glass,	C	24
Tumblers, glass, cut,	B	30
Turkey carpeting,	C	24
Turmeric,	H	4
Turpentine, spirits of,	E	15
Turtle, green,	I	Free.
Twines and packthread, of whatever materials composed,	C	24
Twist, silk, or silk and mohair,	C	24
Type metal,	E	15
Types, new or old,	E	15
Umbrella frames and sticks,	C	24
Umbrellas,	C	24
Upper leather,	E	15
Valerian,	E	15
Valerianate of zinc,	C	24
Vanilla beans,	E	15
Vegetable ivory, manufactures of,	C	24
Vegetable ivory, or ivory nuts,	H	4
Vegetables not otherwise provided for,	E	15
Vegetables, prepared,	B	30
Vegetable substances, unmanufactured,	D	19
Vegetable substances used in making hats and bonnets,	C	24
Vegetable substances used for beds and mattresses,	E	15
Vegetables used exclusively in dyeing, *crude,*	I	Free.
Veils, ready to be worn,	C	24
Vellum,	C	24
Velveteens, velvet cords, or corduroys,	D	19
Velveteens, velvet cords, or corduroys, if bleached, printed, or dyed,	C	24
Velvet in the piece, composed of cotton and silk, but of which cotton is the component material of chief value,	E	15
Velvet in the piece, composed wholly of cotton,	E	15
Velvet in the piece, composed wholly of cotton, if bleached, printed, or dyed,	C	24
Velvet, silk,	D	19
Venetian carpeting,	C	24
Venetian red,	E	15
Verdigris,	E	15

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	Sched.	Per cent.
Vermicelli,	C	24
Vermilion,	E	15
Vessels of cast iron,	C	24
Vessels of glass,	C	24
Vessels of metal,	C	24
Vinegar,	C	24
Vitriol, blue,	E	15
Vitriol, green,	E	15
Vitriol, oil of,	H	4
Vitriol, white,	E	15
Volatile oils,	C	24
Wafers,	C	24
Walnut catsup,	C	24
Walnuts,	C	24
Walnuts, pickled,	C	24
Walnuts, salted,	E	15
Wares, chemical, earthen, or pottery, of a capacity exceeding ten gallons,	E	15
Wares composed of earthy and mineral substances, not otherwise provided for,	C	24
Wares, japanned,	C	24
Wares of glass,	C	24
Wares of metal,	C	24
Wares of papier-maché,	C	24
Wares plated and gilt,	C	24
Waste of silk,	H	4
Waste, or shoddy,	H	4
Watches, and parts of watches,	G	8
Watches, crystals for,	C	24
Watch materials, and unfinished parts of watches,	H	4
Water, bay,	C	24
Water, cologne,	C	24
Water colors,	C	24
Waters, mineral,	C	24
Wax beads,	C	24
Wax, bees',	E	15
Wax, Japan,	E	15
Wax, sealing,	C	24
Wax candles and tapers,	E	15
Wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States; provided that this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale,	I	Free.
Wearing apparel, (see *Clothing, ready made*,)	C	24
Webbing, composed wholly or in part of India rubber,	C	24

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	Sched.	Per cent.
Webbing of flax or hemp,	E	15
Webbing of linen and worsted, or linen and cotton,	D	19
Webbing, worsted,	D	19
Weld,	I	Free.
Whalebone baskets,	C	24
Whalebone hats and bonnets,	C	24
Whalebone, the produce of foreign fisheries,	E	15
Whale oil, foreign,	E	15
Whale oil and whalebone of American fisheries,	I	Free.
Wheat and wheat flour,	E	15
Whetstones,	E	15
Whiskey,	A	30
White acid, (see *Acids, acetic, &c.,*)	H	4
White and red lead,	E	15
White, Paris,	E	15
White vitriol, or sulphate of zinc,	E	15
Whiting, or Paris white,	E	15
Willow baskets,	C	24
Willow hats and bonnets,	C	24
Willow prepared for basket makers' use,	E	15
Willow squares, for hats and bonnets,	C	24
Wilton carpeting,	C	24
Window glass, broad, crown, or cylinder,	E	15
Window glass, colored, stained, or painted,	C	24
Window glass, ground,	C	24
Windsor soap,	C	24
Wines, Burgundy, Champagne, claret, Madeira, port, sherry, and all other wines, and imitations of wines,	B	30
Wings of gold, silver, metal,	C	24
Woad, or pastel,	H	4
Wood, dye, in sticks,	I	Free.
Wood, fire,	C	24
Wood, green ebony, in sticks,	I	Free.
Wood, manufactures of, not otherwise provided for,	C	24
Woods, cedar, granadilla, ebony, mahogany, rosewood, and satin wood, when manufactured,	B	30
Woods, dye, extracts or decoctions of,	H	4
Woods, dye, ground,	H	4
Woods, namely, cedar, box, ebony, lignumvitæ, granadilla, mahogany, rosewood, satin wood, and all other cabinet woods, unmanufactured,	G	8
Wood, unmanufactured, not otherwise provided for,	C	24
Woolen and worsted yarn,	D	19
Woolen flocks,	H	4
Woolen listings,	E	15
Woolen rags,	H	4
Wool hat bodies,	E	15
Wool hats,	E	15
Wool, manufactures of,	C	24

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	Sched.	Per cent.
Wool, of the value of 20 cents per pound, or less, at the place of exportation,	I	Free.
Wool on the skins,	E	15
Wool, unmanufactured, not otherwise provided for,	C	24
Worsted hose,	C	24
Worsted, manufactures of,	D	19
Worsted shawls,	C	24
Worsted yarns,	D	19
Yams,	E	15
Yarn, cotton,	D	19
Yarn, cotton, bleached, printed, or dyed,	C	24
Yarn, woolen and worsted,	D	19
Yellow acid, (see *Acids, acetic, &c.,*)	H	4
Zinc in sheets, corrugated,	C	24
Zinc, sheathing,	I	Free.
Zinc, spelter or teutenegue, in sheets,	F	12
Zinc, spelter or teutenegue, unmanufactured,	H	4
Zinc, sulphate of,	E	15

NOTE. — The articles printed in Roman are enumerated in the schedules of the tariff act; those in Italic are not enumerated in the act, but are classified according to decisions of the department, or, in the absence of such decisions, are placed where they seemed properly to belong.

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DECISIONS AND REGULATIONS UNDER THE TARIFF LAWS.

§ 297. *Acetate of lead.* — Held to be a non-enumerated article, liable to duty under schedule E. *Treas. Reg. Dec.* 31, 1847.

§ 298. *Acetate of morphia.* — Decided to be liable to duty as a medicinal preparation under schedule C. *Ibid.*

§ 299. *Acetosella sal.* — This article was claimed to be entitled to entry as an article not in a crude state used in dyeing or tanning; but the department held it to be chargeable, under the provision for "salts and preparations of salts not otherwise provided for," with a duty of 15 per cent. *Treas. Decision, Aug.* 27, 1857.

§ 300. *Additional duties.* — The additional duty of 20 per cent. imposed by the acts of July 30, 1846, and March 3, 1857, accrues whenever the *value* of the *merchandise*, determined by the appraisers, exceeds by 10 per cent. or more the value thereof declared on the entry. From this comparison the dutiable costs and charges are excluded. *Treas. Reg. June* 30, 1857.

Where goods are advanced in price by appraisement, the estimates of the per-centage advance, to ascertain whether the same are liable to the additional duty, must be made only on the articles so raised in price, and such additional duty must be so levied and collected. In no case will the advance be estimated on the entire invoice, except where the goods are the same in quality, description, and value, and the same advance of price is made on the whole. *Ibid. Dec.* 26, 1848.

The question has lately been presented, whether the additional duty should be assessed on the value of the merchandise ascertained by the appraisers, or on the dutiable value, that is, on the appraised value of the merchandise and charges. It is decided by the department that the additional duty should be assessed on the appraised value of the merchandise, *excluding the dutiable charges.* The regular duty is, of course, to be charged on both. *Ibid. June* 30, 1857.

Additional duty is not incurred by a simple excess

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of *quantity* ascertained on importation over the quantity expressed in the invoice, but only where the *value* of the article, as given in the invoice and entry, shall be 10 per cent. below the appraised value. The regular tariff duty is, however, to be assessed on the excess as ascertained. *Gen. Reg. Art.* 365.

The additional duty must be levied upon the dutiable value of the merchandise, as ascertained by the appraisers, and no abatement of this duty can be made although it should appear that the merchandise was damaged on the voyage of importation, and an allowance in the regular tariff duty is made therefor. It can be imposed, however, only on the merchandise actually imported, as ascertained by the weigher, gauger, measurer, or other officer, irrespective of the quantity stated in the invoice. *Ibid. Art.* 367.

§ 301. *Allowances and abatement of duties.* — Allowance or abatement, on separate articles or packages, included in the manifest, but not found on board the vessel at the time of unlading the same in the United States, can not be made, unless satisfactory proof be adduced that, by accident or other cause, such articles or packages had never been actually shipped; or that, being shipped, they had been actually lost or destroyed by accident or other cause during the voyage, and before the arrival of the vessel within the limits of any collection district of the United States. *Treas. Reg. Dec.* 31, 1847.

It has been decided that none of the allowances specified in the 58th and 59th sections of the act of 2d March, 1799, [allowances for tare, leakage, breakage, &c.,] can now be made, being considered inapplicable to imports subject to ad valorem duties; allowances of this character, therefore, under existing laws, can only be made as follows: When it shall be ascertained by the collector at whose port the importation is made, that by actual gauge, weighing, or measuring, as the case may be, the quantity of merchandise imported is less than the quantity given in the invoice, and the said collector shall be satisfied, *from proofs adduced, that the diminution was consequent on leakage, drainage, breakage, shrinkage, evaporation, or accidental loss or destruction, during the voyage of importation*, and was not caused in whole or in part by the abstraction from the quantity given in the invoice of any portion thereof, with a view to its illegal introduction into the United States, or for any other purpose, he is authorized and directed, in the estimate of duties on the importation, to make allowance for the difference between the invoice and ascer-

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tained quantity; it being considered that the tariff act levies duties on imports only; and consequently, that, with the restrictions above stated, duties on merchandise are to be exacted on the *quantity which arrives in the United States*, and not on the quantity shipped at the foreign port. Where the voyage of importation has terminated, and the full quantity shipped of merchandise, as per invoice, has been landed in the United States, no claim to allowance for deficiency in quantity, subsequently incurred by leakage or otherwise, can be granted. *Gen. Reg. Art.* 372.

No allowance can be made in the assessment of duties for any increase of weight or quantity caused by the article contracting moisture on the voyage of importation. Duties must be assessed on the actual quantity of merchandise imported as shown by the returns of the weigher, gauger, or measurer, as the case may be.

Actual tare only — that is, the weight of the cask, case, or other envelope, in which the merchandise is contained — will be allowed as a deduction from the gross weight of imports; and whenever it may be necessary to ascertain such actual tare, one or more of the casks, or other envelopes, will be actually weighed for that purpose.

Tare will be allowed on sugars at the following ascertained rates: — Hhds., 12 per cent.; tierces, 12 per cent.; bbls., 10 per cent.; boxes from Cuba, 15 per cent.; bags and mats, 2 per cent. Of sugar in boxes from other places than Cuba, the weighers will ascertain the actual tare, to the satisfaction of the collector of the port. If the importer do not consent to the allowance of tare at such rates, collectors will require the tare to be *actually* ascertained, by taking out the contents and weighing the cask or other envelope. *Ibid. Art.* 378–380.

§ 302. *Almonds.* — It was claimed that almonds were entitled to entry at a duty of 8 per cent. as falling within the classification in schedule G of "fruits green, ripe, or dried." But the department held that they were not, in fact, dried fruit, and were not so known or denominated in commercial parlance; and being specifically provided for under schedule B of the tariff act of 1846, they were to be regarded as still remaining in that schedule, and liable to duty at 24 per cent. *Treas. Decision, Aug.* 11, 1857.

§ 303. *Ammonia, sulphate of.* — The importers claimed to enter as crude ammonia, under schedule G, at 8 per cent.; but the department decided that the designations "ammonia"

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and "sal ammonia" in that schedule did not embrace the sulphate of ammonia, and that it was chargeable with duty at 15 per cent. under the provision for salts and preparations of salts in schedule E. *Ibid. April* 2, 1858.

§ 304. *Apparatus, philosophical, &c.* — It was claimed that the exemption from duty allowed in respect to philosophical apparatus, instruments, &c., imported for the use of colleges, extended to chemicals, chemical preparations, &c., to be used in the illustration of chemical lectures in such institutions; but the department held that on the most liberal construction the term "philosophical apparatus" could not be taken to embrace the articles referred to, and that they were legally chargeable with duty. *Ibid. Oct.* 29, 1857.

§ 305. *Art, works of.* — There is no law exempting objects of art imported into the United States from duty; such exemption being limited to "paintings and statuary." *Gen. Reg. Art.* 939.

§ 306. *Bale rope.* — This article can not be held as falling within the classification of "cables and cordage" in schedule D, but is to be treated as a "manufacture not otherwise provided for," liable to duty at the rate of 15 per cent. under schedule E. *Treas. Decision, April* 21, 1858.

§ 307. *Benzole.* — Understood to be a highly rectified naphtha, and found, on examination, to be of the requisite specific gravity to warrant the designation of "essential oil," to be considered as comprehended in schedule C of the tariff, and charged with duty accordingly. *Ibid. June* 30, 1857.

§ 308. *Benzoin of gum benjamin.* — This article, though sometimes designated as a balsam, is generally known in commerce as a gum in a crude state, and as such is transferred from schedule C, in the tariff act of 1846, to schedule G, by force of the provision of the 2d section of the tariff act of March 3, 1857, and becomes admissible at a duty of 8 per cent. *Ibid. Aug.* 24, 1857.

§ 309. *Blank books.* — On an importation of "books, composed of blank leaves, intended and used for the preservation of copies of letters, transferred to them by means of a press," duty was levied at the rate of 24 per cent., as on manufactures of paper not otherwise provided for; but the department decided that books of the description referred to were entitled to entry at 15 per cent., as embraced within the classification of "blank books, bound or unbound." *Ibid. March* 1, 1858.

§ 310. *Blankets.* — By the provisions of law "blankets of all kinds" are chargeable with a duty of 15 per cent. The

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only articles shown to the satisfaction of the department to have been known and recognized at the time of the passage of the tariff act of 1846, on *blankets*, and therefore entitled to entry at 15 per cent., are: —

1. *All white woolen bed blankets*, composed wholly of wool, or wool and cotton, loosely woven, ornamented with colored stripes and figures, known in commerce under the specific designations of *Witney*, *Rose*, *Bath*, *Duffil*, *Point*, *Cradle*, and *Crib blankets*.

2. *Mackinaw blankets*, either white or of various colors, as blue, green, and scarlet, and uniformly manufactured with an indigo heading of two inches or more in width, running across the breadth at each end of the blanket, at about four inches from the end, with broad points two inches or more in length near the stripes, to indicate the size and weight of the blanket; the articles being loosely woven, neither sheared, fulled, nor pressed, but teaseled and raised, fully or partially, on both sides.

3. *Horse blankets*, whether white, plaided, or colored; a coarse article, loosely woven and unsheared.

On entry being offered of merchandise as *blankets*, the importer is to be required to insert therein the specific descriptive designation of the article, whether contained in either of the foregoing lists or not, under which he claims its entry as a blanket.

The following articles are considered liable, under the law, to a duty of 24 per cent. ad valorem: —

1. Manufactures of wool of various colors, not commercially recognized, prior to the passage of the existing tariff act, as *blankets*. These articles are understood to be manufactured in the same manner as Petersham cloth, Pilot cloth, Beaver cloth, Duffil cloth, Kerseys, Frieze cloth or flushings, and in some degree sheared, fulled, or pressed. They are imported in the form of a blanket, as it respects dimensions, and have a very narrow and faint stripe at the extreme end.

2. Articles of wool, termed *machine blankets*, woven without end, and used for aprons over the rollers in machinery.

3. *Blanketings*, of wool, not being specifically provided for in the law, are chargeable as manufactures of wool. *Treas. Decision, Feb.* 1, 1856.

§ 311. *Books, periodicals, or pamphlets*, brought into the United States in ship letter bags, being equally liable with like articles otherwise imported, are not to be permitted to be delivered or forwarded from the post office without entry at the

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custom house, and payment of the duties imposed by law. *Treas. Decision, Dec.* 31, 1847.

§ 312. *Books in course of republication.* — This comprehends only works imported in numbers or separate parts, the course of their printing and republication in the United States necessarily depending on and following their course of original publication abroad. In this view, the republication of the numbers or parts of any serial work, imported into the United States, being commenced, the series may be considered in course of republication, and the successive numbers would become liable to the duty provided in schedule E, while such series was in the course of republication, and until such course were ended by the completion of the work. The first number of such series, no such course of printing and republication being commenced at the time of importation, would be entitled to entry under schedule G; as would also the work when completed — the series being terminated, and no longer in course of republication in the United States. *Ibid.*

§ 313. *Books* invoiced as "*metallic memorandum books*" are not to be regarded as "*blank books*," but are liable to duty under schedule C, as "manufactures of leather not otherwise provided for." *Ibid. Feb.* 1, 1856.

§ 314. *Books* (as personal or household effects) of citizens of the United States dying abroad, are exempt from duty under schedule I; also, *books* (as household effects, or libraries, or parts of libraries) of persons or families from foreign countries, if used abroad by them, (for at least one year,) and not intended for any other person or persons, or for sale; also, *professional books*, appropriate to the profession of the immigrant; and *books* (as personal effects) of persons arriving in the United States, "not merchandise," and not exceeding in number or value what is usual for a traveler or other person to carry with him for actual use. But editions of books, the works of American citizens, printed abroad, when imported into the United States, do not come within the exemption from duty provided by law, as personal effects or otherwise. *Ibid.*

§ 315. *Borax.* — The tariff act of 1846 provided for "borax or tincal" under schedule D. The tariff act of 1857 transfers "borax, *crude*" — terms regarded as equivalent to *tincal* — to schedule H, leaving borax still in schedule D untransferred, as applicable to the refined borax of commerce. *Ibid. Aug.* 28, 1857.

§ 316. *Brandy coloring.* — The classification of spirits and spirituous beverages, in schedule A, is held to comprehend an

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article called "coloring," composed of brandy and burnt sugar. *Ibid. Feb.* 1, 1856.

§ 317. *Cameos, coral.* — It was claimed that an article denominated a cameo, made of coral, was entitled to entry under the provision in schedule H for "cameos and mosaics not set," at 4 per cent.; but the department decided that it was chargeable with duty at 24 per cent. under the provision for "coral cut or manufactured" in schedule C. *Ibid. April* 23, 1858.

§ 318. *Canary seed.* — This seed is subject to duty as an unenumerated article — not being entitled to exemption under the provision for "garden seeds, and all other seeds for agricultural, horticultural, medicinal, or manufacturing purposes," in schedule I. of the existing tariff act. *Ibid. April* 21, 1858.

§ 319. *Cloths or coatings*, invoiced "mohair and cotton," and known in trade as buffalo, cowlick, deer skin, negro head, seal skin, and whirlpool cloth or coating, when actually composed of worsted or mohair and cotton, are entitled to entry at the rate of duty charged in schedule D: if wool be the component material of chief value, they will be charged with the duty as provided in schedule C of the tariff act now in force. *Ibid. June* 30, 1857.

§ 320. *Cocoa matting.* — This article, being a manufacture of the outer covering of the cocoa-nut unmixed with other material, it can not be considered as embraced in the classification of "matting, China, and other floor matting and mats, made of flags, jute, or grass," in schedule D, but must be treated as unenumerated, and subject, under the first section of the tariff act of 1857, to duty at the rate of 15 per cent. *Ibid. April* 3, 1858.

§ 321. *Coffee* of the growth of the coast of *Malabar*, or Island of *Ceylon*, being the possession of Great Britain in India, will be entitled to free entry if imported from Calcutta, or other port of the British East Indies, in vessels of the United States, or in vessels put on the footing of national vessels by reciprocal treaties. In the case of a shipment of coffee, the product of *Brazil*, from that country to a foreign "*port of call*," with the intention of going to the best market, — on the importation into the United States, under these circumstances, the department decided the article to be subject to duty, the voyage not being continuous, and the importation, therefore, not direct from the country of production, no destination for the United States having been definitely fixed before the voyage commenced.

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§ 322. *Costs, charges, and commissions.* — The law requires that there shall be added to the "actual market value or wholesale price" of imports, ascertained by appraisement, in order to fix the dutiable value, "all costs and charges, except insurance, and including in every case a charge for commissions at the usual rates." These charges are, —

First. The expenses of putting up and packing, together with the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, bottles, jars, and coverings of all kinds.

Second. Commissions must in every case be made a dutiable charge at the usual rates, but never less than 2½ per cent., without the special sanction of the department,[1] nor less than is stated in the invoice. If it appear on the face of the invoice or entry at less than the usual rate, it must be advanced to that rate. Where there is a distinct brokerage, or where brokerage is a usual charge at the place of shipment or purchase, that is to be added likewise. Commissions on the amount of *shipping charges* at the foreign port of exportation constitute one of the charges liable to duty under existing laws and instructions.

Third. Export duty, storage at the foreign shipping ports, cost of putting cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues, and shipping charges, dock or wharf dues, and all charges to place the articles on shipboard, and fire insurance, if effected for a period prior to the shipment of goods to the United States. *Marine insurance* is not to be treated as a dutiable charge.

Freight, or cost of transportation, from the foreign *port of exportation*, is not a dutiable charge.

In the case of merchandise arriving in the United States, after having been transported from the country of its production, manufacture, or procurement, to another country, by land or water, and the collector of the customs at the port of importation shall be satisfied, by the evidence adduced, that the merchandise was originally exported with a *bona fide* intention of having it transported to a port in the United States as its final port of destination, no dutiable costs or charges will have accrued, either on the transportation from the first to the intermediate port, or while remaining in or leaving the latter, the voyage or transportation being regarded as contin-

[1] It has been determined by the department that the usual rate of commission in France (except Paris), Switzerland, Holland, Sweden and Norway, and China, is *two* per cent. On invoices from Paris the usual rate is *three* per cent.

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uous from the country whence originally exported in good faith, on a declared destination for a port and parties in the United States.

In illustration of this rule, it may be remarked, that the evidence of final destination being satisfactory, no duties would be chargeable in ports of the United States on the freight, or transportation, or charges in the intermediate ports, on goods originally from China to Liverpool, from Malaga to Valparaiso, from Dresden to Bremen, or from Basle to Havre, on the said goods being transshipped for the United States from the several intermediate ports enumerated.

In the case of merchandise imported into the United States from an interior country, through the ports of another country, the original destination for the United States being satisfactorily shown, the cost of transportation and other expenses to the frontier of such interior country will be dutiable charges, and should be stated on the invoice, and if not so stated, should be added to the foreign market value in ascertaining the amount on which the duties are to be assessed. But no cost of transportation by sea or land, or other expenses incurred after the merchandise shall have left the interior country from which it was exported to the United States, as above defined, will be treated as dutiable charges.

The dutiable value of all goods, wares, or merchandise imported in packages, as a general rule, embraces the cost of the cask, box, bag, bottle, or other envelope or covering, when so purchased; but it is to be observed that in all cases where the envelope or covering has been purchased, or furnished, separate from the contents, the cost of such envelope or covering must be added to the value of the contents. In cases, however, where the envelope, whether containing dutiable or free articles, shall be of a character or description not ordinarily used in commerce in the conveyance of similar articles, questions may arise as to the bearing of the revenue laws in reference to such importation; and on the occurrence of cases of this description, the facts are to be reported to this department for its consideration and decision. When the importation is of free goods, and no such question is presented, the envelope will be equally entitled to free entry with its contents. *Gen. Reg. Art.* 305–311.

§ 323. *Casks of American manufacture* exported empty from the United States, and afterward imported filled with molasses, are not entitled to entry free of duty; and, generally, all bags, boxes, casks, or other envelopes, manufactured

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in the United States of domestic or foreign materials, exported empty and returned filled, or exported filled and returned empty, are, on importation into the United States, liable to duty, not being in the same condition as when exported, as required by the provisions of schedule I of the existing tariff in order to be entitled to exemption from duty. *Treas. Decision, Aug.* 21, 1858.

§ 324. *Cotton azotique, or gun cotton.* — This article may be classed either as a "fulminate," under schedule E, or treated as unenumerated. In either case it is entitled to entry at 15 per cent. *Ibid. Aug.* 5, 1858.

§ 325. *Cotton, manufactures of.* — By the second section of the tariff act of March 3, 1857, "all manufactures composed wholly of cotton, which are bleached, printed, painted, or dyed, are transferred to schedule C." On appeals from the decisions of collectors under this provision, it has been determined, that *cotton vestings* and *cotton fringes; cotton cords* or *corduroys, velveteens, moleskins, dreadnoughts,* and *repellent moleskins; ginghams; cotton tapes; cotton thread; cotton laces, cotton velvet ribbons; cotton velvets* in the piece; *cotton hosiery,* and generally all articles composed wholly of cotton, which are bleached, printed, or dyed, whether specially enumerated in the tariff act of 1846 or not, are liable under the existing tariff act to a duty of 24 per cent. The following extract from a *Treasury decision* under date of October 21, 1857, on an appeal from a decision subjecting "velvets in the piece, composed wholly of cotton" to duty under schedule C, presents the views of the department on this subject very briefly and clearly: —

"The 1st section of the act of 3d March, 1857, reduces the duties upon the articles enumerated in the several schedules in the tariff of 1846, with certain 'exceptions,' and the first of these exceptions is contained in the 2d section of that act, which provides that 'all manufactures composed wholly of cotton, which are bleached, printed, painted, or dyed,' shall be transferred to schedule C.

"The language of this provision is very comprehensive and unambiguous. There is no reservation or limitation imposed in the law itself, and the department can impose none. In view of the positive direction of the statute, the only points to be determined in the cases under consideration are, *is the fabric in question a 'manufacture composed wholly of cotton?'* and *is it 'bleached, printed, painted, or dyed?'* It being a manufacture wholly of cotton, and dyed, it must be held to be transferred, by the 2d section of the act of 1857, to schedule

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C, and subject to duty at the rate of 24 per cent."— See also *Treas. Decisions, July* 30, *Aug.* 11 and 12, and *Oct.* 6, 14, 15, and 21, 1858.

§ 326. *Cotton and linen fabrics.* — On an importation of *snow-drop damask* — a fabric composed of cotton and linen — duty was exacted at the rate of 24 per cent., on the ground that one of the component materials of the article was cotton "bleached," and that the tariff act of 1842 provided that "on all articles manufactured from two or more materials the duty shall be assessed at the highest rate at which any of the component materials may be chargeable." But the decision of the collector was overruled by the department on the ground that the 2d section of the tariff act of 1857 provided for the transfer to schedule C only of articles composed *wholly* of cotton, and this article being composed of cotton and linen, it remained chargeable under schedule D, with a duty of 19 per cent., as a manufacture of cotton not otherwise provided for. The same rule was applied in the case of *tapes*, composed of cotton and linen, and also in the case of cotton and linen *towels*. *Treas. Decisions, Oct.* 6 and 12, 1858.

§ 327. *Cotton and worsted fabrics.* — Certain manufactures of cotton and worsted, denominated *fobourgs, worsted and cotton twills, printed merinos of cotton and worsted*, having been charged with duty at the rate of 24 per cent., as "delaines," the decision of the collector was overruled by the department, and they were admitted to entry as "manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for," at 19 per cent. — it being held that the term delaines was generally, if not exclusively, confined, in the language of commerce, to *plain* manufactures, and the articles in question being *twilled*. *Ibid. Sept.* 21, 1858.

§ 328. *Crochet needles.* — Needles termed crochet needles, not being considered as sewing, darning, or knitting needles, provided for in schedule E, are chargeable with duty as manufactures of metal under schedule C. *Ibid. Dec.* 31, 1847.

§ 329. *Delaines.* — The 2d section of the tariff act of 3d March last provides "that all manufactures composed wholly of cotton which are bleached, printed, painted or dyed, *and delaines*," shall be transferred to schedule C; and the question is now presented, whether, under this phraseology, the article known as "mousseline de laine," as well as that known simply as "delaines" is thus transferred to schedule C, and made dutiable at the rate of 24 per cent. In the opinion of the department it is transferred to that schedule by force of

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this provision, and subjected to duty at the rate of 24 per cent. That it has long been commercially known as a "delaine" will not, it is believed, be questioned, and the term "delaines," used in the act directing the transfer, can receive, in the opinion of the department, no other construction than as embracing all fabrics, of whatever material composed, so known and designated in commercial parlance at the date of the act. *Ibid. July* 18, 1857.

§ 330. *Discounts.* — No discount can be allowed unless it appear on the invoice; but if so appearing, although not deducted, it may be allowed, provided it do not reduce the value below the general market value at the period of exportation. Under these restrictions, discounts may be allowed in respect to goods shipped on manufacturers' account, as well as in case of goods actually purchased. In cases also where it is the well-established custom of trade to regulate the price of an article by the quantity purchased, the appraising officer may take that consideration into account in determining the value. (*Treas. Decisions, Feb.* 1, 1856.) — But discounts depending upon contingencies, as where it appeared by an invoice that an importer would be entitled to a deduction of 2½ per cent. for *prompt payment*, can not be admitted. (*Ballard and al.* v. *Thomas*, 19 Howard, 382.) Where collectors have reason to believe that a discount is made on an invoice to *offset the commission*, which the law requires in all cases to be added, they are instructed to institute the proper legal proceedings against the party so attempting to defraud the revenue. *Treas. Reg. Oct.* 6, 1853.

§ 331. *Drawbacks or bounties.* — In the case of an importation of dry fish from the French colony of Miquelon, where the invoice value included the bounty allowed by the French government, it was decided by the department that such bounty did not constitute a part of the dutiable value of the fish, and that it might be deducted, provided the deduction did not reduce the invoice below the actual market value at the period of exportation. (*Treasury Decision, Feb.* 1, 1856.) — So the drawback allowed by the British government on the exportation of printed books may be deducted if it appear on the invoice as a drawback actually allowed in the purchase.

§ 332. *Duties.* — To constitute an importation on which duties attach, there must be a voluntary arrival within the limits of the United States, of a collection district, and of a port of entry, with intent to unlade the cargo; and it is on such an arrival, and not the entry of the goods at the custom

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house, that the duties accrue. All importations liable by law to *duties*, are so liable for legal duties unpaid at any time *after* their entry as *before*, although, through an erroneous construction of law or treasury regulations, by collectors or subordinate officers, or from any other cause, they may have been brought into the United States, or passed the custom house, without the payment of the duties imposed by law. *Treas. Reg. Feb.* 1, 1856.

All duties are required to be paid in the gold and silver coins of the United States, or in such foreign coins as are allowed by law to be received in payment thereof.

§ 333. *Effects, personal and household.* — The exemption of household and personal effects from duty extends only to household effects which have been in use in the family for at least *one year*, and to such only of the personal effects as have been in actual use abroad or in the United States, by the persons owning them prior to the shipment from the foreign port. Plate and other household effects must have been in use abroad one year, to entitle them to free entry; and the initials or other marks of plate are not to be considered as proof of its having been so used. But household and personal effects, not merchandise, of citizens of the United States dying abroad, are not confined to such as may have been in use for that or any particular period of time. Persons visiting foreign countries on pleasure or business, and *purchasing dutiable articles*, for themselves or others, are placed on the same footing as to liability to duties with residents of the United States who may send formal orders for the purchase and importation of such merchandise. *Treas. Reg. Feb.* 1, 1857.

§ 334. *Engravings.* — Colored engravings are not entitled to entry under the provisions of schedule G., but are subject to duty, as unenumerated articles, at 15 per cent. *Ibid.*

§ 335. *Error in the assessment of duties.* — Where the correction of such errors is claimed without proof of protest, as required in all other claims for return of excess of duty paid, such claim cannot be entertained and considered by the department, unless it appear by the certified statement of the collector that it has been presented to the collector *within one year from the time of payment* of the duties alleged to have been exacted in error. *Ibid. Feb.* 1, 1856.

§ 336. *Felt, adhesive, for sheathing vessels.* — The exemption from duty under the provision in schedule I only applies to the article of "adhesive felt," and only to that article when it is intended to be used in sheathing vessels. Accordingly it

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was held under the tariff act of 1846, (*Treas. Decision, Dec.* 31, 1847,) that an article denominated "patent asphalted roofing felt," was liable to duty, as unenumerated; and under the act of 1857 it has been decided that an article designated "Wood's patent dry or boiler felt," composed of hair cleansed and compressed, and also an article denominated "felt," composed of like material, uncombined with tar or pitch, are liable to duty as manufactures of hair under schedule D. *Treas. Decisions, Aug.* 25, 1857, and *April* 3, 1858.

§ 337. *Filberts.* — It was claimed that filberts were entitled to entry under the tariff act of 1857, as "fruit, green, ripe, or dried," at a duty of 8 per cent.; but the department decided that they were embraced in the classification of "nuts not otherwise provided for," in schedule C, and liable to duty at the rate of 24 per cent. *Ibid. Aug.* 28, 1857.

§ 338. *Flannels.* — Certain fabrics of wool, of the same texture as the ordinary white flannel of commerce, but woven in plaids or printed in colors, were charged with duty as manufactures of wool not otherwise provided for; but the department held that the coloring and printing did not change the distinctive character of the articles, and that they were entitled to entry at a duty of 19 per cent., under the provision for "baizes, bockings, flannels, and floorcloths, of whatever material composed not otherwise provided for." *Ibid. Sept.* 1 and 4, 1857.

§ 339. *French sand.* — It was claimed that sand imported from France to be used for the manufacture of glass, was entitled to entry at 4 per cent. under the provision of the 20th section of the act of August 30, 1842, as being an unenumerated article bearing a similitude in use to *clay.* But it was decided by the department that though clay might be used for the manufacture of glass-makers' crucibles, it did not enter into the composition of glass, and that, the similitude thus failing, the article must be referred to the classification of mineral substances in a crude state, not otherwise provided for, or be regarded as an unenumerated article, liable in either case to a duty of 15 per cent. *Ibid. April* 27, 1858.

§ 340. *Garancine.* — Free entry of this article was claimed as "madder ground or prepared," but the department considered it a product obtained from the madder root by a chemical process, and decided it to be liable to duty as an "extract of madder," under schedule H. *Ibid. Oct.* 28, 1857.

§ 341. *Glass, cut.* — This includes glass tumblers, having the entire surface or bottom smoothed or polished, or their

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sides figured or ornamented by cutting or grinding. *Binns* v. *Lawrence*, 12 Howard, 9. It also includes "optical disks," being circular plates of glass, the edges of which are ground, cut, or polished, designed for object glasses of telescopes. — *Treas. Decision, Aug.* 5, 1858.

§ 342. *Glass, painted, colored, or stained*, specified in schedule C, is regarded as comprehending such articles of glass, the chief value of which consists in the painting, coloring, or staining, and not in the cutting. Glass, colored, stained, or painted, not being "window glass" within the meaning and intent of the law, is not entitled to entry under the provisions of schedule E, but liable to duty as provided in schedule C. Glass, porcelain, specified in schedule C, is held to comprehend all articles actually porcelain glass, whether the same be cut or otherwise. No decision of this department has recognized as "window glass," entitled to entry at a duty of 15 per cent. ad valorem, any other than the broad, crown, or cylinder glass, specified in schedule E. Glass ground on one side must be taken as a "manufacture of glass," provided for in schedule C; and if "colored or stained," it is found in the same schedule, charged with a duty of 24 per cent. ad valorem. *Ibid. Dec.* 31, 1847, and *Feb.* 1, 1857.

§ 343. *Gomline.* — This article is not entitled to entry as "gum substitute," not being in fact that article, but the albumen of commerce, chargeable with 15 per cent., unenumerated. *Ibid. Feb.* 1, 1857.

§ 344. *Goods, the growth, production, or manufacture of the United States.* — Exemption from duty is accorded to all articles the growth, production, or manufacture of the United States, exported to a foreign country, and brought back in the same condition as when exported, on due proof of identity in the manner prescribed by law. Under this clause of the tariff act, it was held, in a recent case in the Circuit Court of the United States for the District of Massachusetts, (*Whitney* vs. *Peaslee*,) that the process of bleaching, drying, dressing, and printing an article of gray cloth, of foreign manufacture, in this country, so changed it from its original or raw state, as to make it a new article of commerce, and convert it into a manufacture of the United States. But it is also held by the treasury department that, in order to entitle an article of the growth or manufacture of the United States to free entry on reimportation, it must be in the same condition as when exported, and that casks exported to Cuba, and there filled with molasses, are not entitled to free entry on their return to the

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United States thus filled, not being in the same condition as when exported. *Treas. Decision, Aug.* 21, 1858.

§ 345. *Goods of foreign production or manufacture,* on which duties may have been paid on original importation into the United States, if exported therefrom and brought back, are again liable to duty on such reimportation, and every subsequent reimportation, — the exemption in case of goods reimported only extending to the productions or manufactures of the United States. *Ibid. Feb.* 1, 1856.

§ 346. *Ground pea, or peanut.* — It was claimed that this article was entitled to entry under the provision for "fruit, green, ripe, or dried," at a duty of 8 per cent.; but the department decided that it could not be brought within this classification, but must be referred to the classification in schedule E, of "berries, *vegetables,* and flowers, not otherwise provided for," or be treated as unenumerated, and charged with duty, in either case, at 15 per cent. *Ibid. Aug.* 4, 1858.

§ 347. *Hemp carpeting.* — An article invoiced as Dutch carpeting made of Manila hemp, or jute, was charged with duty at 24 per cent., under the provision in schedule C, for "carpets, and carpeting, being either Aubusson, Brussels, ingrain, Venetian, or any other similar fabric." But this decision was overruled by the department, on the ground that the term "similar fabric" had reference as well to the material as the mode of manufacture, and that an article composed of hemp or jute, could not properly be regarded as a fabric similar to one composed of wool. Hemp and jute carpetings were therefore held to be admissible to entry at 15 per cent., as manufactures of hemp, or articles not specially provided for, — unless combined to a greater or less extent with *cotton,* when they were decided to be chargeable with a duty of 19 per cent., as manufactures of cotton not otherwise provided for, under schedule D. *Ibid. March* 1, 1858.

§ 348. *Hemp cloth, Manila.* — This article, being distinct in its commercial character from "grass cloth," as known in trade, is held to be entitled to entry as a manufacture of hemp, or an unenumerated article, at a duty of 15 per cent. *Ibid. Feb.* 1, 1857.

§ 349. *Horse hair,* cleansed, and partly prepared by cutting and smoothing, for further manufacture, is not entitled to entry under schedule G, but is liable to duty as an unenumerated article at 15 per cent. *Ibid.*

§ 350. *Household effects,* though in use abroad for the time prescribed by the regulations of the department, can not be

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admitted to free entry unless accompanying the owner, not being embraced under schedule I of the tariff act as "household effects of persons arriving in the United States." A piano is a household effect; and if the conditions, prescribed as requisite for the admission, free, of household effects, are satisfied, the article may be admitted free of duty. *Ibid.*

§ 351. *Iodine.* — This article, under a judicial decision, acquiesced in by the department, is entitled to entry as an unenumerated article, at 15 per cent. *Ibid.*

§ 352. *Japan wax.* — The importers claimed to enter an article invoiced as Japan wax, being a wax of vegetable origin, at a duty of 8 per cent., as a soap stock; but the department held it to be unenumerated, and chargeable with duty at 15 per cent. *Ibid. April* 6, 1858.

§ 353. *Junk, old.* — Pieces of rope, not old, composed of Manila hemp, can not, as claimed by the importer, be admitted to free entry as old junk, but become liable to duty, as provided by law, as an unenumerated article. *Ibid. June* 30, 1857.

§ 354. *Jute carpeting.* — Held by the department to be an unenumerated article, chargeable with duty at 15 per cent., unless combined with *cotton*, when it is chargeable with a duty of 19 per cent., as a manufacture of cotton. *Ibid. June* 16, 1858.

§ 355. *Leather, glazed.* — An article denominated "glazed calf skins," was entered under the classification of "leather, upper, of all kinds," provided for in schedule E. The collector charged it with duty at 19 per cent., as "japanned leather." The department decided that the terms "patent," "japanned," and "glazed," as applied to leather or skins, were synonymous, and that the article was properly chargeable with duty under the provision for "japanned leather and skins of all kinds," in schedule D. *Ibid. Oct.* 26, 1857.

§ 356. *Leeches.* — The tariff act of 1846 provided specifically for leeches, under schedule E., and they were not transferred from that schedule, by name, in the act of 1857; but the department decided that the comprehensive terms "animals, living, of all kinds," used in schedule I of the latter act, must be held to include leeches, and it was accordingly determined that they were entitled to free entry. *Ibid. Aug.* 25, 1857.

§ 357. *Limes, salted.* — An importation of green limes, preserved in salt and water, was charged with the duty of 24 per cent. imposed on capers, pickles, &c., enumerated in schedule C. But the department decided that in this form they could not be regarded as "pickles," but must be considered as en-

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titled to entry at a duty of 15 per cent., as not otherwise provided for. *Ibid. Sept.* 3, 1858.

§ 358. *Machinery, or other articles,* imported for use in any manufacturing establishment or for sale, though belonging to a person arriving in the United States, are not exempt from duty under the provision in schedule I; and generally machines or machinery, if worked by other than manual power, are not to be considered as "tools of trade." *Ibid. Feb.* 1, 1857.

§ 359. *Machinery of American manufacture,* returned to the United States for repairs, may be admitted free of duty if in such state or condition as to be satisfactorily identified, as prescribed by the law and instructions of this department. *Parts of machinery alleged to be of American manufacture,* exported from the United States, and brought back for the purpose of being repaired, are not entitled to free entry, being *parts* only of the original exportation repacked in new cases, and no means of identification remaining by the outward manifests. *Old machinery of American manufacture,* broken up and so imported, is not entitled to free entry, not being brought back in the same condition as when exported, but is chargeable with a duty of 24 per cent., as "old, or scrap iron," under schedule C of the tariff act of 1857. *Ibid, and April* 20, 1858.

§ 360. *Melado.* — Melado is a manufacture from the juice of the sugar cane by boiling, thus producing a sirup superior in quality to molasses. *Concentrated melado* is held to be a manufactured sugar in a green state, and is produced by boiling the melado to the point of crystallization. On this article, when imported from Cuba or Porto Rico, the usual duty, levied by the authorities of those islands on exports, must be added to the general market value of the article, to make up its dutiable value on importation into the United States. *Ibid. Feb.* 1, 1857.

§ 361. *Molasses, concentrated.* — The article imported under this designation, being brought by the process of manufacture to the point of crystallization, is to be considered an inferior sugar, and is to be so taken in the appraisement, ascertainment, and estimate of the foreign general market value of the article. The Cuban authorities treat it as an inferior sugar, and levy an export duty of 72½ per cent. of 87½ cents for each 500 pounds. *Ibid.*

§ 362. *Musical instruments.* — It has been decided by the department, (*Feb.* 1, 1857,) that parts of musical instruments, or articles appertaining thereto, not applicable to any other purpose, were entitled to entry under the provision for "musical

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instruments of all kinds," in schedule E; but it is presumed that this decision was not intended to be extended further than to embrace the *parts of a particular instrument*, which might be imported at different times, and which, when combined, would form one instrument. Consequently, articles appertaining to musical instruments, such as bows, tail-pieces, bridges, &c., for violins, and mouth-pieces, or keys for wind instruments, are chargeable with duty according to the material of which composed.

§ 363. *Naphtha, crude.* — An article denominated "crude naphtha," obtained by the distillation of bituminous coals, was charged with duty, under schedule C, as a volatile oil; but the department held that it must be treated as an unenumerated article, liable to duty at 15 per cent. *Treas. Decision, June* 21, 1858.

§ 364. *Ostrich feathers.* — These feathers, imported in the condition in which they are taken from the bird, without having been cleansed, prepared, or manufactured in any way, are entitled to entry, as unenumerated, at a duty of 15 per cent. *Ibid. Feb.* 1, 1856.

§ 365. *Painting, enameled.* — It was claimed that an article called "Geneva enameled painting," being an enameled painting on a metallic base, designed for a brooch or breastpin, was entitled to entry free of duty, under the classification of paintings and statuary. But the department decided that the article was not commercially known or recognized as a "painting," and not being specially provided for, was liable to a duty of 15 per cent. *Ibid. May* 3, 1858.

§ 366. *Paintings in frames.* — While paintings are entitled to free entry, yet their frames are exempted from duty only when they are of inconsiderable value, and obviously designed only for the preservation of the painting from injury during its transportation; if otherwise, the frames will be subjected to duty. *Ibid. Feb.* 1, 1857.

§ 367. *Paintings on glass, china, &c.* — A question has recently been presented to the department in regard to the exemption from duty of certain articles claimed to be "paintings," and as such falling within schedule I of the tariff. It is decided by the department, that the "painting" referred to in that schedule, as entitled to free entry, must be an object of taste recognized as a painting in the usual acceptation of the term; and that paintings on glass specially provided for in schedule C; on porcelains, alabaster, china, marble, plaster, or similar materials; on plates, goblets, vases, or any other uten-

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sil; or paintings capable of being converted into breastpins, eardrops, or other ornaments to be worn on the person, — are not entitled to free entry under the law. *Ibid. June* 30, 1857.

§ 368. *Peppers, salted.* — On an importation of salted peppers, duty was charged at 24 per cent., as on "pickles," provided for in schedule C. But the department decided that they did not fall within that classification, and were entitled to entry at 15 per cent., as non-enumerated. *Ibid. Oct.* 30, 1857.

§ 369. *Percussion caps.* — The article so known in trade, is chargeable with duty at 15 per cent., under the provision for "fulminates and fulminating powders," in schedule E.

§ 370. *Photographic views*, being daguerreotypes on paper, and neither paintings nor engravings, as provided for in the tariff, are chargeable as unenumerated articles. *Treas. Decision, Feb.* 1, 1856.

§ 371. *Platina.* — It being satisfactorily ascertained that this article is never imported into the United States in an absolutely crude state, it has been decided by the department that the exemption from duty provided in schedule I of the tariff act, of platina unmanufactured, extends to and comprehends platina imported either in ingots or in the form of sheets, used in the manufacture of retorts and other vessels, or in the form of wire used by dentists in the manufacture of pivots for artificial teeth; and generally to the substance platina, in any shape or form not constituting an article suitable for use without further manufacture. *Ibid. Feb.* 1, 1857.

§ 372. *Potash, chlorate of.* — Held by the department to be embraced in the classification of salts, and preparations of salts, in schedule E, and chargeable with duty at 15 per cent. *Ibid. Aug.* 25, 1857.

§ 373. *Pulu.* — This article is prepared from the fibers of a plant found in the Hawaiian Islands, and being principally, if not exclusively, used for beds, mattresses, and cushions, is chargeable with duty under the provision for hair curled, moss, seaweed, &c., in schedule E. *Ibid. Aug.* 5, 1858.

§ 374. *Presents* to persons or institutions in the United States, brought or sent from foreign countries, are not exempt from duty under the existing laws. *Ibid. Feb.* 1, 1857.

§ 375. *Salacine* is chargeable, as a medicinal preparation, with a duty of 24 per cent. *Ibid.*

§ 376. *Samples of goods.* — The class of articles under this title, considered by the department as admissible free of duty, must be only such as small strips or pieces of silk, cotton, or other fabric; small quantities of raw material, and, generally,

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articles of any description having little or no intrinsic value as merchandise, in regard to which the proper officers of the customs, in their examinations, are to exercise a reasonable discretion; it being understood that articles of a certain value, although imported under the designation of samples, such as pieces of carpeting, which from their size and form are suitable for, and sold as, rugs or bedsides, &c., can not be exempted from the payment of duty. *Ibid.*

§ 377. *Shawls and scarfs.* — Shawls, whether of worsted, worsted and silk, worsted and cotton, silk, merino, barege, mousseline de laine, or other material, and scarfs of silk or other material, are wearing apparel, and therefore subject to duty under schedule C. Shawls or scarfs, manufactured on looms, *and imported in the piece*, containing several, the place of separation being indicated by threads, and suitable to be worn by men, women, and children, come within the description of wearing apparel, under the tariff act, and are chargeable with duty as such. *Ibid.*

§ 378. *Sheathing metal.* — This classification is held by the department to include *zinc* in sheets of the requisite dimensions for sheathing vessels, and designed expressly for that use. *Ibid. Oct.* 28, 1857.

§ 379. *Shingles.* — Held by the department to be manufactures of wood, liable to duty at 24 per cent., under schedule C. *Ibid.*

§ 380. *Silver plate*, manufactured for and imported by a person residing in the United States, though not for sale, but for his own private use, is not thereby exempted from duty.

§ 381. *Old gold and silver*, unfit on importation for use without remanufacture, or rendered so by being broken up in the presence of the United States appraisers, with the concurrence of the importer, may be delivered to the importer free of duty as "bullion," under the provision of schedule I. *Ibid. Feb.* 1, 1857.

§ 382. *Sheep skins*, with the wool on, become liable, under the decisions of courts of the United States, to a duty of 15 per cent., as unenumerated articles, and if dyed or colored, and thus fitted for use as *mats*, *rugs*, or other completed article, liable, as manufactures of wool, to a duty of 24 per cent. *Ibid.*

§ 383. *Soda, caustic.* — It was claimed that this article was entitled to entry at a duty of 4 per cent. as soda ash; or as a non-enumerated article applicable to the same uses as soda ash. But the department held that the similitude failed, — it

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being necessary to convert soda ash into caustic soda before it could be applied to the purposes of that article, and that duty must be assessed on it, as not provided for, at 15 per cent. *Ibid. March* 2, 1858.

§ 384. *Statuary.* — The term *statuary*, as used in the law, is understood to be confined in its application to "figures representing living or deceased creatures, of whatever species, real or imaginary, in full *relievo*, insulated on every part," and which may be formed of marble, plaster, bronze, galvanized zinc, or other material appropriate to the composition of an "object of taste." *Sculptures* of figures, in mezzo relievo, can not, therefore, consistently with the construction of the law given by this department, be admitted to free entry. *Medallions* are not *statues*, nor are they exempted by any existing law from duty. *Ibid. Feb.* 1, 1856.

§ 385. *Statuettes, Bisque, Parian, China, &c.*, are regarded as properly coming within the provision for statuary, when they conform to the definition of that term as above given. *Ibid. Oct.* 29, 1858.

§ 386. *Steel.* — Provision is made by law for "steel in bars, cast, shear, or german," at a duty of 12 per cent., and for all other steel at a duty of 15 per cent. The term "german" has no reference to the national character of the import, but relates to the process of manufacture — german steel being an iron converted into blistered steel, and then tilted or hammered into bars. But to be entitled to entry at the lower rate, the article, according to the construction of the department, must have been known in commerce at the time of the passage of the tariff act of 1846, either as "cast, shear, or german," and must be imported in the form of *bars*. It is accordingly held that *steel in plates*, as shovel steel and saw steel; *steel in coils; slit steel*, being steel in plates cut into strips; *steel in sheets*, and *spring steel*, — the last being usually in bars, — is liable to duty at 15 per cent., as falling within the classification of steel not otherwise provided for. *Ibid. Feb.* 1, 1857; *June* 30, 1857; and *Sept.* 10, 1858.

§ 387. *Stone, water of Ayr*, is liable to duty as a polishing stone, as provided in schedule G. If in octagon blocks for curriers' use, as whetstones, it becomes liable, as unenumerated, to a duty of 15 per cent. *Ibid. Feb.* 1, 1857.

§ 388. *Straw, twisted.* — Twisted straw, being the raw material for forming braids, laces, plaits, or flats, used in the manufacture of hats and bonnets, is entitled to entry as an unenumerated article. *Ibid.*

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§ 389. *Studs ordinarily worn on shirt bosoms*, if set with pearl or precious stones, or imitations thereof, are liable to duty as jewelry; if of gold or silver, or other metal, without setting, they are subject to duty as manufactures of metal; if of any other material alone, they are to be charged with the rate of duty appropriate to such material, as imposed in the existing tariff. *Ibid.*

§ 390. *Sumac.* — It was claimed that sumac was entitled to entry free of duty, under the provision in schedule I for "articles in a crude state, used in dyeing or tanning, not otherwise provided for;" but the department decided that it did not come within this classification, not being imported in a *crude* state, having been changed from its natural condition by being reduced to a powder; and that, being enumerated in schedule H of the tariff act of 1846, and not being transferred either specially or by force of the provision cited, it remained chargeable under the existing act with duty at the rate of 4 per cent. *Ibid. Aug.* 28, 1857.

§ 391. *Tamarinds.* — On an importation of tamarinds from the West Indies, the question arose whether they were entitled to entry at a duty of 8 per cent., under the provision for "fruit, green, ripe, or dried," or were chargeable with 30 per cent., as falling within the classification of "comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses," in schedule B. It appearing that they were not, when imported, green, ripe, or dried merely, but were packed or preserved in sugar, the department decided that they were chargeable with 30 per cent. *Ibid. Aug.* 28, 1858.

§ 392. *Tannin.* — Held to be a medicinal preparation, and chargeable as such, under schedule C, with a duty of 24 per cent. *Ibid. Feb.* 1, 1857.

§ 393. *Teas from Singapore.* — Teas, the production of China, taken on board vessels of the United States, or foreign vessels entitled to the privileges of vessels of the United States, from Chinese junks, or boats, in the Chinese seas, are considered, on being brought into the United States, as importations direct from the country of production, and consequently entitled to free entry. *Ibid. Feb.* 18, 1854. — But in order to entitle them to such entry, satisfactory proof must be presented that such teas were procured on board the said Chinese junks or boats, and transferred directly to the importing vessel for a destination in the United States.

§ 394. *Type, old*, of American manufacture, re-imported from a foreign country, for the purpose of being recast and

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returned, is regarded as liable to duty under the provision in schedule E — not being in the same condition as when exported. *Ibid. Nov.* 30, 1853.

§ 395. *Walnuts in salt and water.* — On an importation of walnuts in salt and water, duty was charged at 24 per cent., as on "pickles;" but the department decided that in the condition in which these articles were imported they were not embraced within the term "pickles" as understood in trade, and used in the law, and that they were entitled to entry as unenumerated, at a duty of 15 per cent. *Ibid. Sept* 30, 1858.

§ 396. *Waste of silk.* — The question as to the proper classification of an article known as "waste silk" having been presented to the department, it was decided that "waste silk," "waste linen," or the waste or clippings of any other cloth, or hatters' skins, should be classed with "waste or shoddy," provided for in schedule H. *Ibid. Feb.* 1, 1857.

§ 397. *Watches and parts of watches.* — It was claimed that "watch movements" — being the entire watch in running order, except the outer case and crystal — were entitled to entry as "*unfinished* parts of watches," provided for in schedule H. But the department held that they could not be regarded as falling within that classification, but were chargeable as "parts of watches," under the provision in schedule G. At the same time it was held that "watc hhands," "chain-hooks," and other articles entering into the construction of watches, though finished in themselves, but not fitted or adjusted to each other, were entitled to entry as "watch materials and unfinished parts of watches," under schedule H, at a duty of 4 per cent. *Ibid. Oct.* 26, 1857.

§ 398. *Wood, green ebony.* — Duty was charged on an importation of *green ebony*, under the provision for "woods, cedar, box, ebony," &c., in schedule G, at 8 per cent.; but the department decided that the article, being a dye wood, and not a cabinet wood, was entitled to free entry under the provision in schedule I, for "Brazil wood, Brazilletto, and all other dye-woods in sticks." *Ibid. Oct.* 31, 1857.

§ 399. *Wool.* — Under the provision exempting from duty sheep's wool unmanufactured, of the value of 20 cents per pound or less at the port of exportation, the question has been submitted, whether, in estimating the value in such cases, the expenses of packing, commissions, and other charges incident to the shipment of articles for exportation, are to be included. The value referred to in this provision of the law is the current market value or price at which the article in

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question could be generally purchased, per pound, *and does not include the charges and expenses mentioned, or other charges incurred in the mere shipment, or preparation for shipment, after purchase.* *Ibid. April* 15, 1857.

On a question submitted to the department, it is decided, that the time at which the value of wool at the port of exportation is to be estimated with a view to its exemption from duty under schedule I of the tariff act of March 3, 1857, is the date of exportation from the foreign port for the United States, as provided by law in reference to the appraisement of imports for the assessment of duties. *Ibid. June* 30, 1857.

§ 400. *Wrecks.* — Merchandise recovered from vessels sunk in the waters of the United States — free entry of which is authorized in certain cases by the act of March 3, 1843 — can only be admitted to such entry *when the vessel*, from which it may have been recovered, *shall have been raised*, either entire or in parts. *Ibid. May* 15, 1845.

Goods, wares, or merchandise recovered from a wreck out of the limits of the United States, on being brought into a port of the United States, are liable to duty. Such goods are entitled to be admitted to entry, under the 21st section of the act of March 1, 1823, on appraisement, and without the requirement of any invoice.

The tackle, apparel, furniture, and ship stores of a *foreign vessel wrecked on the coast of the United States*, on being recovered and brought into the ports of the United States, are entitled to free entry, not being considered as goods, wares, or merchandise subject to duty within the meaning of the law. But the parts or equipments of such a vessel wrecked in waters not of the United States, and brought into our ports, must be regarded, on importation into the United States, as merchandise, and liable to duty.

In the case of an American vessel, however, wrecked either in our own or foreign waters, the materials, equipments, &c., recovered from the wreck, are not regarded, in legal contemplation, as "goods, wares, or merchandise," when returned to the person or persons owning the vessel, or for the benefit of the underwriters thereon, and consequently are not chargeable with duty. If, however, they have been subjects of purchase and sale in a foreign port, they become "merchandise," within the meaning of the law, and, as such, liable to duty on importation, according to their classification under the tariff, and value determined by appraisement. *Ibid. Feb.* 1, 1857.

Accordingly, where the anchors, chains, sails, &c., of

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an American vessel, wrecked on the Bahamas, were carried into Nassau, and there sold, and, being purchased by an American citizen, were imported into the United States, it was decided by the department that they were not entitled to free entry, on the ground that they had by such sale become a part of the merchandise of the foreign country, and were divested of their national character.

Where merchandise or other property is found *derelict*, and brought into a port in the United States, the master of the vessel, or other person having charge of the same, can be regarded only as a salvor, and not as an owner or consignee. It is not conceived, therefore, that he can legally demand to enter such merchandise, or that the collector can properly grant him a permit to receive the same. The goods should be regarded as "unclaimed," and as such retained in the custody of the collector until the appropriate legal proceedings, by libel for salvage or otherwise, have been had in the premises. There has been, however, no decision of the department on this point.

§ 401. *Zinc, corrugated.* — It was claimed that an article denominated "corrugated zinc" was entitled to entry as zinc in sheets, under schedule F. But the department decided that the article — being zinc rolled into sheets of the requisite thickness, and then by a further process of manufacture corrugated — could not properly be regarded as the article known in commerce as "zinc in sheets," but must be treated as a manufacture of zinc, and charged with duty at 24 per cent. *Treas. Decision, Oct.* 28, 1857.

§ 402. *Zinc sheathing.* — On the importation of an article denominated "sheathing zinc," designed for the sheathing of vessels, duty was charged at 15 per cent., as on zinc in sheets. The importers claimed that it was entitled to free entry under the provision for sheathing metal, in schedule I. The department sustained the claim, and decided, that zinc in sheets, of the requisite dimensions and weight, known in commerce as "zinc sheathing," was entitled to free entry. *Ibid.*

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RECIPROCAL TRADE WITH THE BRITISH PROVINCES.

§ 403. *Schedule of Exemptions.* — Under the treaty between the United States and Great Britain, concluded June 5, 1854, and the act of Congress of August 5, 1854, the articles enumerated in the annexed schedule, being the growth and production of the British Provinces of Canada, New Brunswick, Nova Scotia, Prince Edward's Island, and Newfoundland and its dependencies, are entitled to admission into the United States free of duty, viz.: —

Grain and breadstuffs of all kinds;
Animals of all kinds;
Fresh, smoked, and salted meats;
Cotton wool;
Seeds and vegetables;
Undried fruits;
Dried fruits;
Fish of all kinds;
Products of fish, and of all other creatures living in the water;
Poultry; eggs;
Hides, furs, skins or tails undressed;
Stone, or marble in its crude or unwrought state;
Slate;
Butter; cheese; tallow; lard; horns; coal; pitch; tar; turpentine; ashes; timber and lumber of all kinds, — round, hewed, and sawed, unmanufactured in whole or in part;
Fire-wood; plants, shrubs, and trees;
Pelts; wool; fish oil; rice;
Broom corn, and bark;
Gypsum, ground or unground;
Hewn or wrought or unwrought burr or grind stones;
Dye-stuffs;
Flax, hemp, and tow unmanufactured;
Unmanufactured tobacco;
Rags.

§ 404. *Proof of origin.* — On the importation of any of the articles enumerated in the foregoing schedule, entry is to be made as in case of merchandise subject to duty; and the importer, in addition to his own declaration of the origin of the goods, is also required to produce the affidavit of the foreign owner or shipper, as to the place of growth or production. This affidavit must be authenticated by a consul or consular agent of the United States, when there is such an officer resident at the port of exportation, and in the absence of such officer, by two respectable merchants or inhabitants of the place. But in case this affidavit can not be produced at the time of entry, the merchandise may be admitted and delivered to the importer, on due appraisement, and execution of bond in double the amount of estimated duties, conditioned for the production of said affidavit and consular certificate within three months thereafter — in default of which the bond becomes for-

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feited; and, unless the duties, as estimated, be paid, is required, like other bonds, to be put in suit at the expiration of twenty days after maturity.

§ 405. *Merchandise only entitled to free entry when imported directly.* — It has been decided by the treasury department that the reciprocity treaty was intended to regulate a *direct* reciprocal trade, only, between the British North American Provinces and the United States, in the specified articles of their respective growth and production. Consequently, on an application for the free admission of certain products of the said Provinces, imported into the United States from Havana and London, it was held that they could not be so admitted, not having been imported directly therefrom, but were subject to duty according to the rates prescribed by the tariff act in force.

Decisions under the Treaty.

On questions as to liability to duty or exemption therefrom under the reciprocity treaty, the following decisions have from time to time been made by the department: —

§ 406. *Articles manufactured in the Provinces from materials the growth or production of the United States.* — Articles so manufactured, not being imported in the same condition as when exported, do not come within the exemption from duty under the tariff act, nor any other law or treaty, and must be subjected to duty according to their classification. *Gen. Reg. Art.* 930.

§ 407. *Barrels.* — In a case where oats from Canada were imported in provision barrels, the department directed the duty to be paid on the barrels, the oats being free under the reciprocity treaty, and the barrels not being the description of packages in which the article was usually imported. *Ibid. Art.* 928.

§ 408. *Clapboards.* — The manufacture of the article known as clapboards, in the Provinces, is understood to be, by first sawing the tree into logs of the proper lengths, and then placing them in the lathe, and, by turning, taking off the bark and sap with knives or cutters before sawing out the boards of the required thickness, presenting a sawed surface on both the sides and the edges. This process obviously constitutes a manufacture of wood, and the article so manufactured, partly by turning, is not "lumber, rough-hewn or sawed," within the terms or meaning of the reciprocity treaty, nor entitled to free entry. *Ibid. Art.* 929.

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§ 409. *Flour manufactured of American wheat imported from Canada.* — Flour manufactured in the British North American Provinces out of wheat, the product of the United States, can not be imported into the United States free of duty, not being imported in the same condition as when exported. Neither can such flour be imported into the United States free of duty under the reciprocity treaty, as it is not an article of the "growth or produce" of said Provinces, being manufactured of wheat, the produce of the United States. *Treas. Decision, Aug.* 29, 1858.

§ 410. *Graphite (plumbago or black lead).* — That the article in question is not an "ore," according to the usual acceptation of the word, is fully shown by the fact that it is never found to contain so much metal as to make it worth the smelting. Its free entry, therefore, has been refused. *Treas. Reg. June* 30, 1857.

§ 411. *Iron — old scrap and railroad iron.* — It has been decided by the department in a recent case, that old scrap iron, or broken or worn iron rails, from Canada, can not be legally imported free of duty, nor warehoused, re-rolled in bond, and exported without payment of duties. *Ibid.*

§ 412. *Oil, cod liver.* — Cod liver oil, when imported in bottles labeled as a medicinal preparation, becomes liable to duty as such under schedule C. *Treas. Reg. June* 30, 1857.

§ 413. *Pearl barley.* — Pearl barley is neither a grain, in the meaning of the treaty, nor a breadstuff, but is a manufacture from grain, being barley deprived of its hull, and rounded and polished in a mill. It is therefore liable to duty, under the specification of "pearl or hulled barley," in schedule E of the tariff act. *Gen. Reg. Art.* 931.

§ 414. *Salaratus.* — Salaratus is not admissible to free entry, not coming within the denomination of "ashes" specified in the treaty, being a carbonate of potash. *Ibid. Art.* 933.

§ 415. *Split peas.* — Split peas are considered as a manufactured article, and liable to duty. *Ibid. Art.* 935.

§ 416. *Tar, coal.* — Tar manufactured in Canada from coal the product of the United States, is not entitled to free entry, not being an article of the "growth or produce" of the British Provinces. *Ibid. Art.* 936.

§ 417. *Timber and lumber.* — Articles of wood entered under these or any other designations remain liable to duty under the existing tariff, if manufactured in whole or in part by planing, shaving, turning, splitting, or riving, or any process of manufacture other than rough-hewing or sawing. *Ibid. Art.* 921.

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INSPECTION AND LANDING OF GOODS

§ 418. *Inspectors may be placed on board vessels from foreign ports on arrival.* — It shall be lawful for the collector of any district at which any vessel may arrive, and immediately on her first coming within such district, and for the surveyor of any port where such vessel be, to put and keep on board such vessel, whilst remaining within such district, or in going from one district to another, one or more inspectors, to examine the cargo, or contents, of such vessel, and to superintend the delivery thereof, or of so much thereof as shall be delivered within the United States, and to perform such other duties, according to law, as they shall be directed, by the said collector or surveyor, to perform, for the better securing, the collection of the duties: *Provided*, That collectors only shall have power to put on board vessels, inspectors to go from one district to another. And the said inspector or inspectors shall make known, to the person having the charge or command of such vessel, the duties he, or they, is, or are, so to perform, and shall suffer no goods, wares, or merchandise, of any nature or kind whatsoever, to be landed or unladen, or otherwise taken or removed from such vessel, without a permit, in writing, from the collector of the port, and naval officer thereof, where any, first had and granted for that purpose. *Act March* 2, 1799, § 53.

§ 419. *Duty of inspectors in relation to delivery of cargo.* — And it shall be the duty of the said inspector or inspectors to attend to the delivery of the cargo or cargoes under their care, at all times when the unlading or delivery of goods, wares, and merchandise, is lawful, particularly from the rising till the setting of the sun, on each day, Sundays and the fourth day of July, in each year, excepted; for which purpose they shall constantly attend and remain on board the vessel or vessels, the deliveries from which they are to superintend, or at any other stations where their inspection is necessary. *Ibid.*

§ 420. *Inspector performing other duties subject to disability. Wages of inspector proceeding from one district to another to be defrayed by master of vessel.* — And no inspector or inspectors shall perform any other duties or service, on board any vessel, the superintendence of which is committed to him

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or them, for any person or persons whatever, other than what is required by this act, under the penalty of being disabled from acting any longer as an inspector of the customs; and the wages and compensation of such inspector or inspectors, as may proceed from one district to another, shall be defrayed by the master, or person having the charge or command of the vessel committed to his or their care; and every inspector, or other officer of the revenue, while performing any duty on board any vessel, not in a port of the United States, discharging her cargo, shall be entitled to receive, from the master of such vessel, such provisions and accommodations as are usually supplied to passengers, or as the state and condition of such vessel will admit, on receiving therefor fifty cents per diem; and any master of any vessel, who shall refuse provisions and reasonable accommodations, as aforesaid, shall forfeit and pay one hundred dollars. *Ibid.*

§ 421. *Collectors and other officers authorized to board, examine, and search vessels.* — It shall be lawful for all collectors, naval officers, surveyors, inspectors, and the officers of the revenue cutters, to go on board of vessels in any port of the United States, or within four leagues of the coast thereof, if bound to the United States, whether in or out of their respective districts, for the purposes of demanding the manifests aforesaid, and of examining and searching the said vessels; and the said officers, respectively, shall have free access to the cabin, and every other part of a vessel; and if any box, trunk, chest, cask, or other package shall be found in the cabin, steerage, or forecastle, of such vessel, or in any other place, separate from the residue of the cargo, it shall be the duty of the said officer to take a particular account of every such box, trunk, chest, cask, or other package, and if he shall judge proper, to put a seal or seals thereon; and such account shall be by him forwarded, without delay, to the collector of the district to which such ship or vessel is bound. And if, upon her arrival at the port of her entry, the boxes, trunks, chests, casks, or other packages, so described, or any of them, shall be missing, or if the seals put thereon be broken, the master or commander of such ship or vessel shall forfeit and pay, for every such box, trunk, chest, cask, or other package, so missing, or of which the seals shall be broken, the sum of two hundred dollars. *Ibid.* § 54.

§ 422. *Hatches to be secured by inspectors before leaving vessel. Penalty for breaking or removing lock.* — And it shall also be lawful for the inspectors who may be put on board of any such vessel (and they are hereby required and enjoined

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so to do) to secure, after sunset in each evening, or previous to their quitting the vessel, the hatches and other communications with the hold of such vessel, or any other part thereof he or they may judge necessary, with locks or other proper fastenings, which locks or other fastenings shall not be opened, broken, or removed until the morning following, or after the rising of the sun, and in the presence of the inspector or inspectors by whom the same shall have been so affixed, except by special license from the collector of the port, and naval officer thereof, if any, for that purpose first had and obtained. And if the said locks or other fastenings, or any of them, shall be broken or removed, during the night, or before the said rising of the sun, or without the presence of the said inspector or inspectors, or without such license first had and obtained, or if any goods or packages shall be clandestinely landed, notice thereof shall be immediately given, by the inspector or inspectors, to the collector and naval officer of the district, port, or place where the vessel may be; and the master, or other person having the charge or command of any such ship or vessel, shall, for each and every of the offenses aforesaid, forfeit and pay the sum of five hundred dollars. *Ibid.*

§ 423. *No goods to be landed without permit.* — On the entry of any goods, wares, or merchandise, imported from any foreign port or place, made and presented in the manner already described, the collector is required to decide whether the same be liable to duty or exempted therefrom,[1] and if he be of opinion that they are liable to duty, then, in conjunction with the naval officer where there is one, or alone where there is none, he shall make a gross estimate of the amount of the duties on the goods, wares, or merchandise, to which the entry of any owner or consignee shall relate, which estimate shall be indorsed upon such entry, and signed by the officer or officers making the same. And the amount of the said estimated duties having been first paid, or secured to be paid, [if the entry be for warehousing,] the said collector shall, together with the naval officer where there is one, or alone where there is none, grant a permit to land the goods, wares, and merchandise, whereof entry shall have been so made, and then, and not before, it shall be lawful to land the said goods; and no goods, wares, or merchandise shall be delivered by any inspector, or other officer of the customs, that shall not fully agree with the description thereof in such permit. *Ibid.* § 49.

[1] Act March 3, 1857, § 5.

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§ 424. *No goods to be unladen except in open day.* — No goods, wares, or merchandise, brought in any ship or vessel from any foreign port or place, shall be unladen or delivered from such ship or vessel, within the United States, but in open day, that is to say, between the rising and setting of the sun, except by special license from the collector of the port, and naval officer of the same, where there is one, for that purpose, nor at any time without a permit from the collector, and naval officer, if any, for such unlading or delivery.[1] *Ibid.* § 50.

§ 425. *No goods to be removed until weighed, gauged, &c.* — No goods, wares, or merchandise, brought in any ship or vessel from any foreign port or place, requiring to be weighed, gauged, or measured, in order to ascertain the duties thereupon, shall, without the consent of the proper officer, be removed from any wharf, or place, upon which the same may be landed or put, before the same shall have been so weighed, gauged, or measured; and, if spirits, before the proof, or quality and quantity, thereof is ascertained and marked thereon, by or under the direction of the proper officer for that purpose; and if any such goods, wares, or merchandise shall be removed from such wharf or place, unless with the consent of the proper officer had and obtained, before the same shall have been so weighed, gauged, or measured; and, if spirits, before the proof, or quality and quantity, shall have been so ascertained and marked, the same shall be forfeited, and may be seized by any officer of the customs or inspection. *Ibid.* § 51.

§ 426. *Goods entered for appraisement, and goods damaged on the voyage, to be deposited in warehouse.* — All goods, wares, or merchandise, of which entry shall have been made incomplete, or without the specification of particulars, either for want of the original invoice or invoices, or for any other cause, or which shall have received damage during the voyage, to be ascertained by the proper officers of the port or district in which the said goods, wares, or merchandise shall arrive, shall be conveyed to some warehouse or storehouse, to be designated by the collector, in the parcels or packages containing the same, there to remain, with due and reasonable care, at the expense and risk of the owner or consignee, under the care of some proper officer, until the particulars, cost, or value, as the case may require, shall have been ascertained, either by the exhibition of the original invoice or invoices thereof, or by appraisement, in manner provided, and until the duties thereon

[1] This applies as well to free goods as to goods subject to duty.

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shall have been paid, or secured to be paid, and a permit granted by the collector for the delivery thereof. *Ibid.* § 52.

§ 427. *Goods remaining on board after a limited time, to be taken possession of by collector.* — If, at the expiration of fifteen working days,[1] after the entry of the vessel, there shall be found on board any goods, wares, and merchandise, other than shall have been reported for some other district, or some foreign port or place, the inspector, or inspectors, shall take possession thereof: *Provided*, That with the consent of the owner or consignee of any goods, wares, or merchandise, or with the consent of the owner or master of the vessel, in which the same may be imported, the said goods, wares, or merchandise may be taken possession of, at any time, after five days' notice to the collector of the district.[2] And the said goods shall be kept with due and reasonable care, at the charge and risk of the owner or owners thereof, for the term of one year,[3] and if within that time no claim be made for the same, the said collector shall cause them to be sold at public auction, (first giving notice of such intended sale in one or more of the public newspapers, printed at or nearest to the port or place where the sale is to be, for the space of one month,) and retaining the duties thereon, and all charges,[4] shall pay the overplus into the treasury of the United States, there to remain for the use of the owner or owners, who shall, upon due proof of his, her,

[1] When the capacity of any vessel, arriving with a cargo from a foreign port, shall exceed three hundred tuns, the term for unlading shall be twenty days from the report of arrival, Sundays excepted. *Act March* 3, 1821. By an act passed August 1, 1854, it is provided that in the case of vessels propelled in whole or in part by steam, the collector may take possession of the merchandise remaining on board at the expiration of three days, or forthwith, if it appear by the bills of lading that there was an agreement that the cargo should be landed immediately on arrival.

[2] The notice here referred to is commonly known as the "five days' request." It is usual to make this request on the entry of the vessel, and the permit issued under it is called the "General order." The issue of this order is within the discretion of the collector, and he may grant it or refuse it, according to the proprieties of the case; or he may require, (*Gen. Reg. Art.* 539,) as a condition of granting it, the right to order the vessel to be removed at the expense of the owner, to such wharf or pier, as may be most convenient for unlading the goods and for their safe and economical storage.

[3] Except perishable goods, gunpowder and other explosive substances, which shall be sold forthwith. The collector is also authorized by the act of March 28, 1854, to sell, upon due notice, any other unclaimed goods, whenever, from depreciation in value, damage, leakage, or other cause, the same may be likely, in his opinion, to prove insufficient to meet the duties and charges, if suffered to remain in public store for the whole period allowed by law.

[4] Freight from the foreign port to the United States is not to be included among these charges. For this the shipowner must look to the consignee or consignor.

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or their property, be entitled to receive the same; and the receipt or certificate of the collector shall exonerate the master, or person having the charge or command of any ship or vessel, in which such goods, wares, and merchandise were imported, from all claim of the owner or owners thereof. *Ibid.* § 56.

§ 428. *Exception in respect to vessels laden with salt and coal.* — The said limitation of fifteen days shall not extend to vessels laden with salt or coal; but if the master or owner of any such vessel requires a longer time to discharge her cargo, the wages, or compensation of the inspector, for every day's attendance, exceeding the said fifteen days, shall be paid by the said master or owner: and thereupon, the collector is authorized and required to allow such longer time as, in his judgment, he may think necessary to discharge such cargo, not exceeding fifteen days. And if, by reason of the delivery of the cargo in several districts, more than the said term of fifteen working days shall, in the whole, be spent therein, the wages or compensation of the inspector or inspectors, who may be employed on board of any ship or vessel, in respect to which such term may be so exceeded, shall, for every day of such excess, be paid by the said master or owner; and it shall be the duty of such inspectors, previously to the clearance of such ship or vessel, to render an exact account to the collector of all such compensation as shall have been paid, or shall be due and payable, by such master or owner. *Ibid.*

§ 429. *When delivery of goods is completed, return to be made by inspector.* — When the delivery of goods, wares, and merchandise, from on board of any vessel, shall have been completed, copies of the accounts or entries, which shall have been kept or made thereof, by the officer or officers who shall have been charged with the said deliveries, shall be returned to the collector of the district, and naval officer of the same, if any there be, within *three days* after such delivery hath been completed, if at the port where such officer or officers reside, and if at any other port, as soon as the nature of the case will admit, not exceeding *fifteen days;* and the accounts or entries to be returned as aforesaid, shall comprise all deliveries made pursuant to permits as aforesaid, and all packages or merchandise sent to the public stores; also, each and every package remaining on board of such ship or vessel, for the purpose of being exported therein to a foreign port or place, or to some other district of the United States. *Ibid.* § 55.

§ 430. *When the goods do not agree with manifest, master liable to penalty, but post entry may be allowed in certain*

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cases. — If any package whatever, which shall have been reported, shall be wanting, and not found on board such vessel, or if the goods, wares, and merchandise, on board such vessel, shall otherwise not agree with the report or manifest delivered by the master, or other person having the charge or command of any such vessel, in every such case the master, or other person having such charge or command, shall forfeit and pay the sum of five hundred dollars: *Provided, nevertheless,* That if it shall be made to appear, to the satisfaction of the collector, naval officer, and surveyor, or to the major part of them, where those officers are established at any port, or to the satisfaction of the collector alone, where neither of the said others is established, or, in case of trial for the said penalty, to the satisfaction of the court, that no part whatever of the goods, wares, or merchandise, of such ship or vessel, has been unshipped, landed, or unladen, since it was taken on board, except as shall have been specified in the said report, or manifest, and pursuant to permits as aforesaid, or that the said disagreement is by accident or mistake, in such case the penalty aforesaid shall not be inflicted; but in all cases as aforesaid, the master, or person having charge or command of any vessel, shall be required and shall make a post entry or addition to the report or manifest by him delivered, of any and all goods, wares, or merchandise, omitted to be included and reported in such manifest; and it shall not be lawful to grant a permit to unlade any such goods, wares, or merchandise, so omitted, before such post entry, or addition, to such report or manifest, has been made. *Ibid.* § 57.

§ 431. *Weighers, gaugers, and measurers to make returns to collector within three days.* — The weighers, gaugers, and measurers, employed in the service of the revenue, shall, within three days after any vessel is discharged, make returns of the articles by them respectively weighed, gauged, or measured, out of such vessel. And the said returns shall be made by the weighers, gaugers, and measurers, in books, to be prepared by them for that purpose, and kept in the custom houses. *Ibid.* § 72.

§ 432. *No goods to be delivered to importer until invoice shall have been reported on by appraiser; unless importer enter into bond to redeliver.* — No goods liable to be inspected or appraised shall be delivered from the custody of the officers of the customs until the same shall have been inspected or appraised, or until the packages sent to be inspected or appraised shall be found correctly and fairly invoiced and put

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up, and so reported to the collector: *Provided*, That the collector may, at the request of the owner, importer, consignee, or agent, take bond, with approved security, in double the estimated value of such goods, conditioned that they shall be delivered to the order of the collector, at any time within ten days after the package or packages, sent to the public stores, shall have been appraised and reported to the collector.[1] And if, in the mean time, any of the said packages shall be opened without the consent of the collector or surveyor, given in writing, and then in the presence of one of the inspectors of the customs, or if the said package or packages shall not be delivered to the order of the collector, according to the condition of the said bond, the bond shall, in either case, be forfeited. *Act May* 28, 1830, § 4.

§ 433. *Goods ordered for examination, when and how delivered.* — In cases where this bond is executed, the importer is entitled to receive the merchandise described in his entry, and take the same into his own possession, excepting only the packages ordered to public store for inspection and appraise-

[1] The bond here provided for, is sometimes known as the "penal bond." Formerly it was taken on every entry of merchandise, when the importer desired to obtain possession of any part of the goods, before the requisite examinations were completed, but "to obviate the inconvenience experienced by merchants" largely engaged in business, in giving on each importation a special bond, authority was granted to collectors of the customs, by the late Secretary of the Treasury, Mr. GUTHRIE, to take in lieu thereof a general bond, running for a period not exceeding six months. The condition of this bond — and the special and general bond do not differ in this respect — is as follows, viz.: —

Whereas ——— ——— has this day made entry of certain goods, wares, and merchandise, imported in the ———, from ———.

And whereas the collector of the port of ——— has designated the packages or quantities, as required by the laws of the United States, as follows: (here describe the packages or quantities on board to be examined;) out of the invoice of said goods, wares, and merchandise, to be opened and examined according to law, and has caused the same to be sent for that purpose to the public stores.

And whereas the residue of said goods, wares, and merchandise, mentioned in the said entry has, at the request of said importer, been delivered to ———.

Now the condition of the above obligation is such, that if the said importer shall redeliver the residue of the said goods to the order of the collector, provided he shall require the same at any time within ten days after the packages or quantities, so as aforesaid sent to the public store or designated for appraisement, shall have been appraised and reported to the collector; and also, if, in the mean time, the said packages or quantities, all and every of them, so delivered as aforesaid, shall not be opened or changed without the consent of the collector, given in writing, and then in the presence of one of the inspectors of the customs, then this obligation to be void; otherwise to remain in full force and virtue.

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ment. These are retained in the possession of the government until the examinations required by law are completed, and the invoice returned to the collector by the appraiser, when if the report of the appraiser be satisfactory, they are delivered to the importer on a special order for that purpose.

§ 434. *Resort to be had to bond, when.* — When, however, an advance is made by the appraiser on the entered value of any merchandise, upon which duties have been paid, the increased amount of duty accruing by reason of such advance must be collected of the owner or importer within ten days after the appraisement shall have been completed and reported to the collector. If the duties on such advance be not promptly paid on demand of the collector, he will require the restoration to his own custody of the merchandise which has been delivered on bond, for such further examination as may be necessary, and to enable him to realize the duties on the increased value found by appraisement; and if it be not returned to his custody, he will put the bond in suit. *Gen. Reg. Art.* 237.

§ 435. *Vessel prevented by ice from getting to port, may discharge elsewhere.* — In all cases where a vessel shall be prevented by ice from getting to the port or place at which her cargo is intended to be delivered, it shall be lawful for the collector of the district in which such vessel may be obstructed to receive the report and entry of such vessel, and, with the consent of the naval officer, (where there is one,) to grant a permit or permits for unlading or landing the goods, wares, and merchandise imported in such vessel, at any place within his district which shall appear to him most convenient and proper: *Provided always*, That the report and entry of such vessel, and her cargo, or any part thereof, and all persons concerned therein, shall be under and subject to the same rules, regulations, restrictions, penalties, and provisions, as if the said vessel had arrived at the port of her destination, and had there proceeded to the delivery of her cargo.[1] *Act March* 2, 1799, § 85.

[1] Where a vessel is prevented from reaching her port of destination by other obstructions, such as accident at sea, or insufficient depth of water, and also where a vessel is stranded, and the cargo saved is landed in a district other than that for which it was intended, the department will apply the provisions of this section, and allow the goods to be sent forward, without entry, to the port of originald estination. The authority of the department must, however, be obtained in each case. *Gen. Reg. Art.* 973, 974.

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PROHIBITIONS.

§ 436. *Beer, ale, porter, refined sugar, and distilled spirits, not to be imported in packages of less than certain capacities.* — No beer, ale, or porter, shall be brought into the United States by sea, from any foreign port or place, except in casks or vessels, the capacity whereof shall not be less than forty gallons, beer measure, or in packages, containing not less than six dozen bottles, on pain of forfeiture of the said beer, ale, or porter, and the ship or vessel in which the same shall be brought; nor shall any refined lump or loaf sugar be imported into the United States, from any foreign port or place, by sea, except in ships or vessels of one hundred and twenty tuns burden, and upwards, and in casks or packages containing, each, not less than six hundred pounds weight;[1] nor shall any distilled spirits (arrack and sweet cordials excepted)[2] be imported, or brought into the United States, except in casks or vessels of the capacity of ninety gallons, wine measure, and upwards, nor in casks or vessels which have been marked pursuant to any law of the United States, on pain of forfeiture of the said refined lump and loaf sugar, and distilled spirits, imported contrary to the provisions herein described, together with the ship or vessel in which they shall be so imported:[3]

[1] This applies to sugars refined in the United States, exported to a foreign country with benefit of drawback, and subsequently brought back.

[2] By the act of March 2, 1827, subsequently extended without limitation by the act of February 27, 1830, brandy was also excepted from the operation of this section, and its importation authorized in packages of not less than fifteen gallons.

[3] It has been made a question whether the prohibitions above cited apply to importations other than by sea from the British North American Provinces, and the department is of opinion that they are made applicable to such importations by the provisions of the 106th section of the general collection law of March 2, 1799.

The prohibition in the 103d section of the general collection law of the 2d March, 1799, and other acts, of the importation of distilled spirits and other articles in packages of less than a prescribed capacity, does not apply to such articles as are shown, by the manifest, bill of lading, and invoice, to have been originally shipped in good faith to parties residing in foreign territory adjacent to the United States, and intended merely to pass, in transit, to their destination.

The 103d section of the act of the 2d of March, 1799, forfeits both the prohibited packages and the vessel in which imported; and whenever seizures are made to enforce the forfeitures of that section, they should embrace both. *Gen. Reg. Art.* 856–858.

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Provided, That nothing contained in this act shall be construed to forfeit any spirits for being imported, or brought into the United States, in other casks or vessels as aforesaid, or the ship or vessel in which they shall be brought, if such spirits shall be for the use of the seamen on board such ship or vessel, and shall not exceed the quantity of four gallons for each seaman. *Act March* 2, 1799, § 103.

§ 437. *Importation of indecent articles, prints, &c., prohibited.* — The twenty-eighth section of the act of Congress, approved the 30th of August, 1842, and entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," is amended as follows: The importation of all indecent or obscene articles, prints, paintings, lithographs, engravings, images, figures, daguerreotypes, photographs, and transparencies, is hereby prohibited, and no invoice or package whatever, or any part thereof, in which any such articles are contained, shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part, are hereby declared to be liable to be proceeded against, seized, and forfeited by due course of law, and the said articles shall be forthwith destroyed. *Act March* 2, 1857, § 1.

§ 438. *Importation of dutiable goods in vessels belonging to the navy illegal.* — No officer or other person connected with the navy of the United States shall, under any pretence, import in any ship or vessel of the United States any goods, wares, or merchandise liable to the payment of any duty.[1] *Act July* 30, 1846, § 10.

PROTESTS AND APPEALS.

§ 439. *Duties illegally exacted can not be reclaimed unless paid under written protest.* — By an act passed February 26, 1845, it is provided that no action shall be maintained against any collector of the customs, to recover any moneys paid to such collector as and for duties, unless such moneys are paid under *protest, made in writing, and signed by the claimant, at*

[1] No duty, as such, can accrue on goods, the importation of which is prohibited by law, nor can they be entered at the custom house or bonded. They are forfeited by the importation. *Gen. Reg. Art.* 358.

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or before the payment of the said duties, setting forth distinctly and specifically the grounds of objection to the payment thereof.

§ 440. *Right of action limited.* — By the fifth section of the tariff act of 1857, it is further provided, that the decision of the collector of customs at the port of importation and entry, shall be conclusive, as to the liability of any goods to duty or their exemption therefrom, against the importer, unless the importer shall, within ten days after the entry of such goods, give notice to such collector, in writing, of his dissatisfaction with such decision, setting forth distinctly and specifically his objections, and shall within thirty days after the date of such decision appeal therefrom to the secretary of the treasury, whose decision on such appeal shall be final and conclusive; and the goods shall be liable to duty, or exempted therefrom, any act of Congress to the contrary notwithstanding, *unless suit shall be brought within thirty days after such decision* for any duties that may have been paid, or may thereafter be paid, on said goods, *or within thirty days after the duties shall have been paid*, in case where such goods shall be a bond.

§ 441. *Duties not paid under written protest not illegally exacted.* — However unauthorized by law the exaction of the duties may be, they are not *illegally* exacted, unless the protest required be made, and will not be refunded. This point has been fully settled by the Supreme Court, and is the established rule of the treasury.

§ 442. *When protest must be made.* — The law requires the protest to be made "at or before the payment" of the duties. This is construed to refer to the final liquidation, and adjustment of the entry, and a protest made either at the time of the entry of the goods, or at the time of the final settlement of the duties, on the report of the appraiser, or the return of the weigher, gauger, or measurer, is within the provision.

§ 443. *What the protest must set forth.* — A protest, being a commercial document, need not be drawn with technical accuracy, but it must state distinctly every ground of objection intended to be relied on, and none other can be raised on the trial of a suit brought to recover any alleged excess of duties paid. An assertion that the goods were invoiced or entered at the time, at the true or actual value, is not a valid objection, because the law makes the decision of the appraiser on this point conclusive; but an objection that the appraisement was not fairly, faithfully, and legally made is sufficient, and under such an objection all the proceedings of the appraiser may be inquired

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into. But whatever the objection may be, it must be distinctly stated in the protest.

§ 444. *Protest must be made on each importation.* — A notice at the close of a protest that such protest is intended to apply to all future similar importations, does not dispense with the necessity of a protest in reference to those importations, and neither the department nor the courts will order the return of duties claimed under such a notice, though the exaction may have been unauthorized by law.

§ 445. *Protest requisite in case of additional duties.* — A protest against their exaction is necessary to recover back the *additional duty of* 20 *per cent.* imposed, by way of penalty for under-valuation, by the 8th section of the tariff act of 1846, and the act of March 3, 1857.

§ 446. *Duties paid under protest not recoverable unless paid in order to obtain possession of the goods.* — The act of February 26, 1845, restores the right of action, against a collector of the customs, to such persons as shall have paid or shall thereafter pay money, as and for duties, under protest, *in order to obtain goods, wares, or merchandise imported by them or on their account.* If the importer have obtained possession of his goods, — the collector no longer having them in his custody or under his authority, — and a demand be made for the payment of duties, such goods having been passed as free on the entry, or for an increased amount of duties, arising from an addition to the value or advance in the rate, and the importer pay the same, the payment will be regarded as a voluntary payment, and he can not maintain an action against the collector to recover the amount, although the exaction may have been unauthorized by law.[1]

§ 447. *Protest, how required to be made.* — Under the regulations of the treasury department protests are required to be

1 An action was brought against the late collector of the port of New York to recover back duties paid under the following circumstances: Nine casks of hardware had been shipped to the plaintiffs, as appeared by the invoice produced by them and the manifest of the vessel, and a warehouse entry was made of the same, and bond given in the usual form. Seven casks only were found on board the vessel, two having been lost, forwarded by some other vessel, or not shipped at all. The plaintiffs withdrew from warehouse and paid the duties on the seven casks, but claimed that the duties on the two casks not imported should be abated. The collector, under instructions of the treasury department, refused the application. At the maturity of the warehouse bond the collector demanded the duties on the two casks, and in default of payment threatened to put the bond in suit. To avoid a suit the importers paid the duties under written protest, and brought an action to recover the amount in the United States Circuit Court, when it was held by Justice NELSON that *the action could not be maintained because the money was not paid to get possession of the goods.*

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written on papers separate from the entry of the goods, and to be presented to the collector in *duplicate* — one copy to be filed in the collector's office, and the other to be transmitted to the secretary of the treasury.

§ 448. *Protest to be examined before receiving duties.* — Collectors of the customs are required, (*Gen. Reg. Art.* 385,) whenever duties are offered under protest, to examine carefully the protest presented; and if the objections raised to the payment grow out of informalities or irregularities in the examination, appraisement, liquidation, or other proceeding on the part of the customs authorities, they are instructed, before receiving the duties, to cause such further proceedings to be had as shall, if practicable, cure the illegality or error protested against.

§ 449. *Appeals under the act of March* 3, 1857. — The 5th section of the act of March 3, 1857, as we have already seen, requires that on the entry of any goods, wares, or merchandise, the collector of customs at the port of importation and entry shall decide as to the liability of the same to duty or exemption therefrom. It is held by the department, (*Treas. Reg. June* 30, 1857,) that a decision on the *liability* of an import to duty, necessarily involves, under the forms of transacting the business of the customs, prescribed by law and regulations, the determination of *the rate of duty* to which it is subject, and it is from such a *decision* that the section referred to obviously intended to regulate and limit appeals. In other words, it is necessary, under the construction adopted, for an importer to appeal to the secretary of the treasury, not only in cases where a duty is imposed on an article claimed to be free, but also in cases where a rate of duty is assessed higher than that at which the import is claimed to be entered. In the same class of cases he must also, to save his rights, bring a suit within thirty days after the decision of the secretary of the treasury, if it be adverse to his claim, to recover the amount paid.

§ 450. *The term "ten days after entry" defined.* — It may also be necessary to define the terms "within ten days after such entry," within which an appeal must be made to this department from the decision of the collector. Those terms will be construed as requiring the appeal to be made within ten days after the duties shall have been liquidated, for then the rate and amount of duty will have been finally determined by the collector. *Treas. Reg. June* 30, 1857.

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GOODS DAMAGED ON VOYAGE OF IMPORTATION.

§ 451. *Damage to be appraised, and allowance made therefor in duties.* — In respect to articles that have been damaged during the voyage, the appraisers shall ascertain and certify to what rate or per centage the said goods, wares, or merchandise are damaged, and the rate or per centage of damage, so ascertained and certified, shall be deducted from the original amount subject to duty: *Provided*, That no allowance for the damage on any goods, wares, or merchandise, that have been entered and on which the duties have been paid or secured to be paid, and for which a permit has been granted to the owner or consignee thereof, and which may on examining the same prove to be damaged, shall be made, unless proof to ascertain such damage shall be lodged in the custom house of the port or place where such goods, wares, or merchandise have been landed, *within ten days after the landing of such merchandise. Act March* 2, 1799, § 52.

§ 452. *The term "during the voyage" defined.* — The term "during the voyage" means after the vessel has started from the foreign port of exportation, and during the voyage to, and before her arrival at, her port of destination in the United States. Where the article was damaged before the voyage commenced, and this damage proceeded from rust, decay, dampness, or other cause, which may have rendered the merchandise unfit to withstand the ordinary risks of importation, no allowance is to be made; the law, in authorizing abatement of duties for damage, having reference to the unforeseen contingency of damage during the voyage of importation. *Gen. Reg. Art.* 393, 394.

§ 453. *Proof required to ascertain damage.* — The proof of damage required to be lodged with the collector, will consist of the claim of the importer or his agent for the allowance, in writing, subscribed and sworn to by him, specifying by marks and numbers the particular articles or packages which are alleged to be damaged, the character of the goods, and the value at which he has entered them, respectively; and the official examination and appraisement must be confined to the articles and packages so specified and proved to have received damage

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during the voyage, except in the case of the discovery of damage in the appraisers' department, as hereinafter prescribed. The specification of articles, as above required, must in no case be dispensed with. *Ibid. Art.* 395.

§ 454. *Damage discovered while goods are undergoing appraisement, may be allowed.* — Whenever any merchandise, undergoing examination in the appraisers' department, is discovered to be in a damaged condition, it shall be the duty of the officers so discovering the same, to notify the appraisers thereof, who will at once personally inspect the merchandise, and will report to the collector in regard to the damage having occurred during the voyage; and if the collector shall concur with them in the opinion that the damage did so occur, he will issue an order for the ascertainment and estimate thereof, as in other cases, without requiring the proof from the importer heretofore prescribed. It must be understood, however, that no such appraisement of damage, or allowance therefor, can be made unless the damage was so discovered by the appraisers within ten working days after the landing of the merchandise. *Ibid. Art.* 409.

§ 455. *Examination of damaged goods, where to be made.* — All dry goods, fancy articles, hardware, cutlery, tobacco, cigars, whether in cases, boxes, or otherwise, and manufactured articles generally, contained in packages, all dried and preserved fruit, sardines, wines in bottles, and all other articles, whenever practicable in the discretion of appraisers, must, for the purpose of ascertaining the damage sustained on the voyage of importation, be separated by the importer from the residue of his importation and sent to the appraisers' store, at the expense of the importer, and reasonable charges made by the collector for labor and storage; and in all cases where examination for damage is made at any other place, it shall be the duty of the importer or claimant for the abatement of duties by reason of damage on the voyage, to have the packages or goods, alleged to be damaged, in like manner separated from the others, and properly arranged, assorted, opened, and exhibited, so that the appraisers may, with as little delay as possible, and in the clearest manner, inspect and ascertain the actual damage incurred. And when any such damaged merchandise shall be so arranged, assorted, and opened, and ready for examination, it shall be the duty of the owner, importer, or applicant for allowance on the same, to notify the appraisers of such readiness, and also where the said damaged goods may be found. *Ibid. Art.* 402.

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§ 456. *Average damages prohibited.* — No average allowance for damage is to be made; and damage on the voyage of importation is to be ascertained by reference to the value of the merchandise in the principal markets of the country whence imported, and not according to the home valuation. Auction or forced sales are not regarded as a fair criterion of damage. *Ibid. Art.* 406.

§ 457. *Damage to be appraised at port of original importation.* — Damage on the voyage of importation must be ascertained at the port where the vessel originally enters, and can not be certified from any other port; and no reappraisement is authorized by law in case of allowance for damage. *Ibid. Art.* 413.

§ 458. *Damage to be ascertained by collector at ports where there is no appraiser.* — At ports where there are no appraisers, the collector and naval officer, (if there be one,) or, the collector alone, if there be no naval officer, will examine and appraise damage. *Ibid. Art.* 400.

§ 459. *Molasses damaged by souring.* — In respect to claims for allowance on molasses alleged to have been damaged by *souring* on the voyage of importation, the claimant, under a special regulation of the treasury, is required to produce proof that the article was sound when shipped at the foreign port, and that the change occurred on the voyage. He is also required to produce proof of the difference in the prices of sound and sour molasses at the date of the exportation of the article in question, in the principal markets of the country from which the same may have been imported; and no allowance can then be made without the authority of the department in each case.

EXPORTATION OF GOODS TO THE ADJACENT BRITISH PROVINCES.[1]

§ 460. *Merchandise brought into a port on the seaboard, destined for adjacent British provinces, how entered.* — On the arrival from foreign ports of any goods intended for immediate transportation and exportation to the adjacent British

[1] The regulations governing the entry of merchandise imported into ports on the seaboard for immediate exportation to the adjacent British provinces, and the entry of merchandise from said provinces into ports on the frontier for transportation to the seaboard ports and exportation therefrom, are founded upon the provisions of sections 107, 108, and 109, of the General

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Provinces of Canada and New Brunswick, and which shall appear, by the invoices, bills of lading, and manifest, or other satisfactory evidence, to have been shipped to a port in the United States in transit and for exportation as aforesaid, the consignee or agent may make entry *in triplicate*, setting forth particularly in such entry the route by which the goods are to be forwarded, whether by land or by water, or partly by land and partly by water, and designating the last port in the United States from which the actual exportation is to be made, and the port or place in the adjacent province for which the goods are destined. *Gen. Reg. Art.* 482.

§ 461. *Consignee to enter into bond — Conditions of such bond.* — The entry having been compared with the invoice, and the duties estimated on the value of the invoice, and duly sworn to, the consignee or agent shall enter into bond in a penal sum equal to double the value of the goods, conditioned that, within the time limited in the bond, or within such further time as may be allowed by the Secretary of the Treasury, he will transport to the designated place on the frontier, by the route described, the goods, wares, and merchandise mentioned in the said entry, and will export the same to the port or place in Canada named as the port of destination, and will not reland, consume, alienate, or exchange the same, or any part thereof, within the United States, and that he will moreover produce and deposit with the collector of the customs of the port where such entry is made, the certificate of the collector or other chief revenue officer of the frontier port, that the merchandise has been duly inspected at said port, and delivered for exportation to Canada, and also the certificate of the collector or other chief officer of the Canadian port, that the said merchandise has been landed, duly entered at the custom house at said port, and the duties imposed thereon paid or secured to be paid in full. *Ibid. Art.* 484.

§ 462. *Permit to be granted for delivery — Goods to be laden under supervision of inspector, return made to collector, and triplicate copy of entry transmitted to frontier port.* — The

Collection law of March 2, 1799; sections 7, 8, and 9 of the act of March 3, 1845, "allowing drawbacks on foreign merchandise exported to Chihuahua and Santa Fé, in Mexico, and to the British North American provinces adjoining the United States;" section 16 of the act of Sept. 28, 1850, entitled "An act to create additional collection districts in the State of California," &c.; and the Warehouse acts of March 28, 1854. The bond taken is that prescribed by the act first referred to, and the proofs of landing required substantially the same as directed by the act of 1845, as modified by the act of 1850.

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bond above described having been executed, the collector will grant a permit, directing the inspector having charge of the vessel in which the goods may have been imported, to send the same to the railroad car, or other carriage designated in the entry. He will also transmit to the surveyor one of the entries, with directions thereon to cause the packages to be examined, and if found to correspond with the description, to be laden for exportation, and return thereof made. Upon the completing of the lading, and the receipt of the inspector's certificate, the surveyor is required to return the entry forthwith to the collector, whose duty it is immediately to despatch the triplicate copy of the same to the collector or other chief revenue officer at the frontier port. *Ibid. Art.* 485–487.

§ 463. *Goods to be accompanied by manifest.* — In all cases of exportation in the manner herein provided, the master or conductor of the vessel, railroad carriage, or other vehicle, shall be provided with a manifest of the goods laden on board such conveyance, particularly describing the same, the route, frontier port of exportation and foreign port of destination; which manifest shall be duly certified by the officer of the customs under whose supervision such goods were laden, and shall be forthwith delivered, on arrival, to the collector or other chief revenue officer of the frontier port. *Ibid. Art.* 495.

§ 464. *Proceedings on arrival of goods at frontier port.* — No entry is necessary at the frontier port; but on the arrival of the merchandise, and due delivery of the manifest by the master or conductor, the collector or other proper officer of the customs shall immediately, if the goods be forwarded under locks, remove such locks from the car or cars, and carefully inspect and examine the packages by the manifest, to ascertain whether they agree with the description contained therein, and whether they have been in any way violated. The same comparison and examination will also be made of the cording, sealing, and branding, to see that no alteration or fabrication of the seals or brands has taken place. Should the goods be found not to agree with the manifest, or should there be any reason to believe that any violation, alteration, or fabrication has occurred, the collector will take immediate possession of the goods, and send a statement of the case to this department, at the same time notifying the collector of the port from which the goods were forwarded. If the packages, however, be found to agree in all respects with the manifest, the cords, seals, and brands unbroken and intact, the collector or other officer will permit the same to be sent forward without

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detention to their destination in the province designated. Should the merchandise arrive at the frontier port before the receipt of the triplicate entry, it will not be detained there for that reason, but will be inspected and checked by the manifest. When the entry shall have been received, it will be compared with the manifest or manifests, and if it shall appear that all the packages described therein have passed inspection, and been duly delivered to be forwarded to their final destination, the collector shall furnish to the exporter or his agent a certificate, testifying to the inspection of the merchandise and its delivery for exportation. He shall also transmit a duplicate of this certificate to the collector of the port from which the goods were forwarded. For the cancellation of his bond, the exporter shall produce, within *sixty days* from the date thereof, a certificate, under the *hand and seal* of the collector or other chief revenue officer of the Canadian or other provincial port, that the merchandise described in such bond has been landed, duly entered at the custom-house at said port, and the duties imposed thereon by the laws of the province in which such port may be, fully paid, or secured to be paid. Upon the receipt of which certificate, together with either the original or duplicate certificate of inspection at the frontier port, the collector shall immediately cause the bond to be canceled. *Ibid. Art.* 497.

§ 465. *This form of entry allowable only in respect to goods destined, when shipped at the foreign port, for immediate exportation.* — This form of entry will only be allowed when it shall appear by the invoice, bill of lading, and manifest, or other satisfactory evidence, that the merchandise was destined, when shipped at the foreign port, for exportation to a port in the adjacent British provinces, and consequently is not to be considered an importation into the United States within the meaning and intention of the law. In this view, it is not deemed necessary that the invoice should be accompanied by the oath of the owner and the consular certificate, or that the examinations required in other cases should be made by the appraisers. Nor is it necessary that a copy of the invoice should be transmitted with such entry to the frontier port. A careful and rigid examination of the packages, however, must in all cases be made, for the purpose of fully identifying them; and they must remain uninterruptedly in the custody or under the lock or seals of the customs, until their actual exportation from the last port on the frontier. *Ibid. Art.* 488.

§ 466. *Packages to be corded and sealed, when — Wines and*

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distilled spirits to be sampled. — All merchandise entered and exported to the adjacent British provinces when the transportation is made wholly by land, or partly by land and partly by water, must be secured in the following manner: The collector, before delivery, will have all goods in boxes, cases, bales, or casks, corded, and a lead seal attached thereto; all cigars in small boxes packed in cases and corded and sealed as above. Wines and distilled spirits in casks or other packages must have the number of bung or other holes in each package legibly branded on the exterior, and all such holes must be sealed to prevent adulteration or alteration in transit; he will also take a sample of each package of liquors, except when in bottles, not exceeding in quantity eight ounces, all of which samples must be immediately deposited with the storekeeper of the store where sampled, who will hold them subject to the orders of the collector. The expense of sealing, branding, encasing, and sampling must be paid by the owners before delivery. The triplicate entry and manifest forwarded as herein provided for, will specify particulars of sealing and branding. Goods in bulk, and articles which can not be sealed, must be forwarded in all cases by a continuous route, where there is such a route, between the port of importation and the frontier port designated in the entry; if not, they must be examined by the collector at the last port in the United States for identification, and weighed, gauged, or measured, before they are allowed to pass the frontier, if the same be necessary for identification. It will in most cases be necessary, in order to carry these regulations as respects cording and sealing, branding, sampling, and sealing and encasing, into effect, that the goods be taken to a bonded warehouse to have the labor performed. But whenever the labor can be performed on board the vessel with safety to the revenue, it may be considered a warehouse for that purpose, and when the labor is performed, the goods can be sent direct from the vessel to the railroad car or other conveyance. If the exportation to the adjacent British provinces be entirely by sea, the cording, sealing, casing, and branding will not be required.[1] *Ibid. Art.* 489.

§ 467. *Merchandise for adjacent provinces, when to be entered for warehousing.* — Merchandise offered for immediate exportation to the adjacent British provinces, and alleged to have been imported with that object, but which does not appear

[1] Neither are they supposed to be required when the goods are sent forward in cars on a continuous rail route, under custom-house locks.

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by the invoice, bill of lading, and manifest, or other satisfactory evidence, to have been so intended at time of shipment from the foreign port, must be treated as merchandise imported into the United States for home consumption; and all the requirements of law and instructions, in reference to merchandise so imported, must be complied with, and entry made for warehouse. Such merchandise, after having been examined, the dutiable value ascertained, and the additional duty, if any be incurred, paid, may, however, be withdrawn from warehouse and exported to said provinces in the manner hereinafter prescribed. *Ibid. Art.* 490.

§ 468. *Merchandise entered for warehouse may be withdrawn for export to the adjacent provinces.* — Merchandise which has been duly entered for warehousing may be withdrawn from warehouse, and exported to the adjacent British provinces by any of the routes designated, either by water or by land, or partly by water and partly by land: provided always, that the regulations hereinbefore prescribed for cording, sealing, casing, and branding be faithfully complied with. *Ibid. Art.* 491.

§ 469. *Frontier ports through which merchandise may be exported.* — Merchandise intended for exportation to the adjacent British provinces may be forwarded from the ports of importation in the United States by way of any of the following designated ports, viz.: —

Rouse's Point,	New York.	Detroit,	Michigan.
Ogdensburg,	do.	Dunkirk,	New York.
Cape Vincent,	do.	Eastport,	Maine.
Suspension Bridge,	do.	Pembina,	Minnesota.
Lewiston,	do.	Toledo,	Ohio.
Buffalo,	do.	Sandusky,	Ohio.
Oswego,	do.	Cleveland,	Ohio.
Rochester,	do.	Chicago,	Illinois.
Plattsburg,	do.	Milwaukie,	Wisconsin.
Burlington,	Vermont.	Sackett's Harbor,	New York.
Swanton,	do.	Erie,	Pennsylvania.
Alburgh,	do.	Whitehall,	New York.
Island Pond,	do.	Michilimackinac,	Michigan.

Ibid. Art. 496.

§ 470. *Goods imported from Canada may in like manner be entered for transportation to and export from ports on the seaboard.* — The forms of entry and the regulations before made in regard to merchandise imported into ports on the seaboard,

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in transit and for exportation to Canada, will also be used and applied at ports on the frontier to goods imported into those ports from Canada for transit and exportation from ports on the seaboard to foreign countries. Merchandise imported from Canada, and warehoused at ports on the frontier, will be withdrawn for consumption, transportation, or exportation, in the manner and under the regulations hereinbefore prescribed under those several heads. *Ibid. Art.* 499.

§ 471. *Merchandise entered for exportation to adjacent British provinces liable to forfeiture if voluntarily landed in, or brought back to, the United States.* — The ninth section of the act of March 3, 1845, provides that if any goods, wares, or merchandise, exported according to the provisions of that act, shall be voluntarily landed, or brought into the United States, they shall be forfeited, and every person concerned in the landing or bringing the same into the United States shall be liable to a penalty of four hundred dollars.[1]

§ 472. *Bonds, how extended, and when to be put in suit.* — Application for extension of bonds on entries for exportation to the adjacent British provinces, is required to be made to the Secretary of the Treasury, before the maturity thereof. This application should set forth the date and penalty of the bond, and the reasons which have prevented compliance with its condition, and should be transmitted through the collector of the port at which the bond was taken. Bonds not canceled or extended are required to be paid or put in suit at the expiration of twenty days from maturity.

BOUNTY AND DRAWBACK.

§ 473. *Bounty to be allowed on foreign sugar refined in the United States, on exportation therefrom.* — There shall be allowed a drawback on foreign sugar refined in the United States, and exported therefrom, equal in amount to the duty paid on the foreign sugar from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed

[1] In some instances, however, the department, on application, has allowed merchandise exported as above to be brought back to the United States, and entered for consumption or exportation to another country. But all goods reimported without such previously obtained authority are liable to forfeiture.

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by the Secretary of the Treasury, and no more: *Provided*, That two and one half per centum on the amount of the drawback allowed shall be retained for the use of the United States, by the collectors paying such drawback. *Act Aug.* 30, 1842, § 14, 15.

§ 474. *Proceedings necessary to obtain bounty or drawback.* — To entitle the exporter to the benefit of said allowance of drawback, such exporter, at least six hours previous to the putting or lading any of the said refined sugar on board any vessel or other conveyance for exportation, shall lodge with the collector of the customs for the district from which such exportation is to be made, an entry, setting forth his intention to export the same, and describing the marks, numbers, and packages, and designating the place where deposited, and the name of the vessel or other conveyance in or by which, and the port or place to which, the same is intended to be exported. This entry shall, upon presentation, be verified by the oath or affirmation of the owner, agent, or other proper officer of the manufactory in which such sugar may have been refined. *Gen. Reg. Art.* 746.

§ 475. *Inspection to be made by surveyor.* — On the receipt of the entry thus verified, the collector shall direct the surveyor, if there be such officer at his port, to examine the several packages described in the entry, and ascertain whether the contents of the same be refined sugar, within the meaning and intention of the law, as hereinafter defined; and if so found, to mark each package with the words "*Refined sugar; Inspected* ——, 18 . ——, surveyor." *Ibid. Art.* 747.

§ 476. *Weight to be ascertained, and lading made under inspection.* — Upon this order, the surveyor will make return according to the facts; on the receipt of which, the collector, if the packages be certified to contain refined sugar entitled to drawback, shall transmit to the surveyor the entry lodged with him by the exporter, with direction to cause the weight of the sugar to be ascertained, and returned in the manner pointed out by law, and the same to be laden for exportation. The service of superintending the lading for exportation must, in all cases, be performed by the officer who made the original inspection, who will be careful to observe the appearance of the packages, and if he shall have cause to believe that change has been effected in the contents between the time of inspection and the time of lading the same for exportation, he will promptly report the facts to the collector. *Ibid.*

§ 477. *Exporter to make oath to entry and give bond.* —

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The lading having been completed, — and it is necessary that it should be made under the actual supervision of the officer, — and the entry returned to the collector, with such officer's certificate to the fact thereon, the exporter, within twenty days after the clearance of the vessel in which the exportation may have been made, is required to make oath that the said sugar is truly intended to be exported, and is not intended to be relanded in the United States, and also, that it was, according to his belief, refined from sugar imported from a foreign country, on which the duties had been paid. He is also required to enter into bond to the United States, with two sureties, one of whom shall be the master of the vessel, in a sum equal to the full value of the sugar, conditioned for the landing of said sugar beyond the limits of the United States, and the production of the proofs of such landing, as in case of exportation of merchandise from warehouse. This bond must be completed within twenty days from the date of clearance, and as it is indispensable that the master of the vessel should be a party to it, particular care should be taken by the exporter to procure his signature.

§ 478. *Certificate of drawback — When payable.* — The sugar having been duly laden, the exporter having taken the prescribed oath and executed the required bond, and the vessel having been duly cleared out, the collector shall compute the amount of drawback to be paid, according to the return of the weigher, and at the rate hereinafter established, and shall grant to the exporter a certificate therefor, which certificate shall be made payable to such exporter, or his order, in thirty days from the date of the clearance of the vessel in which the exportation may have been made. *Ibid. Art.* 749.

§ 479. *What are refined sugars entitled to drawback.* — The term "refined sugars," as used in the law, has been defined by the Supreme Court of the United States to be "exclusively limited to such as have assumed at some time the form of white, refined, loaf, or lump sugars." It is, therefore, only on such description of sugar, when refined in the United States from sugar of foreign growth and production, that drawback or bounty can legally be allowed on exportation. "Coffee crushed," and other sugars of inferior grades and but partially refined, are not entitled to bounty or drawback under any circumstances, and collectors are prohibited from making allowances thereon. *Ibid. Art.* 754.

§ 480. *Rate of drawback allowed.* — The rate of drawback

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to be allowed on the exportation of refined sugar is established, until otherwise directed, at one and one half (1½) cent per pound, according to the quantity returned by the weigher, from which allowance shall be retained by the collector a deduction of two and one half (2½) per centum, as prescribed by the fifteenth section of the tariff act of August 30, 1842. *Ibid. Art.* 755.

§ 481. *Transportation from one district to another for exportation.* — When sugar refined in one district is to be exported from another, entry must be made with the collector of the district in which the same may have been refined, who is required to have the same proceedings in respect to examination, ascertainment of quantity and lading, as in case of entry for exportation. He is also required to transmit to the collector of the port from which the exportation is to be made, a copy of such entry, with the drawback payable estimated thereon. On receipt of the sugar at the second port, the exporter must make entry and give bond, as already indicated. The exportation having been accomplished, a certificate of the fact, with the amount of drawback set forth, is granted by the collector, on the production of which to the collector of the district from which the sugar was transported, the exporter, or the party to whom this certificate may have been indorsed, is entitled to a certificate of drawback for the sum therein expressed.

§ 482. *Exportation to adjacent British provinces.* — Refined sugar may be exported to the adjacent provinces of Canada and New Brunswick, under forms of entry and bond similar to those used in case of goods so exported from warehouse — a copy of the entry being, as in that case, transmitted to the collector of the frontier port, upon whose certificate of inspection, accompanied by the certificate of the collector or other chief officer of the provincial port testifying to the landing of the said sugar thereat, the bond will be canceled. The certificate of drawback, in this case, is issued on the receipt of the certificate of the frontier collector, and is payable thirty days after the date of such certificate, by the collector who may grant the same.

§ 483. *When entry of refined sugar is not completed within time allowed, relief, how obtained.* — Whenever the exporter of any refined sugar for benefit of drawback shall have failed to complete his entry therefor, in respect to the oath or bond required by law, within the period prescribed, and shall offer to complete such entry after the expiration of said period, he

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will make application for permission so to do to this department, setting forth the cause of his failure or omission under oath or affirmation. This application will be forwarded through the collector of the port from which the exportation may have been made, and will be accompanied by a statement under the hand of such collector of all the circumstances attending the transaction within his knowledge, together with a certificate that the requirements of law and these regulations have been fully complied with in all respects, except in the particular or particulars set forth in the application; whereupon, if the evidence be satisfactory that the omission to complete the entry was accidental, or without intention to evade the law or defraud the revenue, directions will be given for the completion of the entry, and the issue of the certificate of drawback. *Gen. Reg. Art.* 759.

§ 484. *Bonds, how canceled.* — The bonds taken for the landing of any refined sugar beyond the limits of the United States shall be discharged in the same manner as bonds taken on entries of dutiable merchandise exported from warehouse; and in cases where the certificates directed by law can not be obtained, the exporter shall be permitted to offer such other evidence of landing beyond the limits of the United States as he may have; and if the same be deemed sufficient by the collector, he shall accept the same, *except where the drawback allowed shall amount to one hundred dollars or more*; in all which cases the proofs shall be submitted to the commissioner of customs, whose decision thereon shall be final. *Ibid. Art.* 760.

§ 485. *Bonds, how executed — Not canceled, to be put in suit, when.* — All export bonds, whether for refined sugar or dutiable merchandise exported from warehouse, when given in the name of a firm, will be required to be executed by all the partners of such firm, and if not canceled or extended in the manner prescribed by law, will be passed over to the United States district attorney for collection, at the expiration of twenty days after the same shall have become due. *Ibid. Art.* 761.

Pickled Fish.

§ 486. *Drawback allowed equal to duty on salt used in curing the same.* — In lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback

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equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury. *Act July* 30, 1846, § 5.

§ 487. *Rate of drawback.* — The bounty to be allowed from and after the first day of December next, in pursuance of the 5th section of this act, on the exportation of pickled fish of the fisheries of the United States, *if cured with foreign salt*, will be at the rate of 2¼ cents per bushel of 56 pounds on the salt used in curing said fish. To entitle the exporter to bounty, a strict compliance must be had with the requirements of the "Act laying a duty on imported salt, and granting a bounty on pickled fish exported," &c., approved 29th July, 1813.[1] *Treas. Reg. Nov.* 26, 1846.

§ 488. *False entry, penalty for.* — In addition to the forfeitures and penalties heretofore provided by law, for making a false entry with the collector of any district, of any goods, wares, or merchandise, for the benefit of drawback or bounty on exportation, the person making such false entry shall forfeit and pay to the United States a sum equal to the value of the articles mentioned or described in such entry. — *Act. Feb.* 20, 1819, § 20.

VESSELS ENGAGED IN THE FISHERIES.

§ 489. *Qualifications of such vessels.* — Vessels intended to be employed in the cod fishery, or the mackerel fishery, are required to be specially licensed therefor;[2] but vessels licensed for the former can not legally engage in the latter, and are liable to forfeiture if found so employed.[3] Vessels licensed for the mackerel fishery, however, may engage in catching cod, or fish of any description whatever, without exposing themselves to such liability.[4] Vessels provided with certificates of registry may engage in the whale fishery, and the possession of such papers entitles them to the privileges

[1] The drawback on pickled fish, authorized by the act and the regulations of the department, being so insignificant that it is now rarely, if ever, claimed, it is not deemed important to introduce here the provisions of the act of 1813, referred to above.

[2] Act Feb. 18, 1793, § 1; May 24, 1828, § 1.

[3] Act Feb. 18, 1793, § 32.

[4] Act April 20, 1836, § 1. Accordingly, vessels or boats carrying on a mixed fishery, or engaged in what is termed the *market fishery*, should take out a mackerel license. Vessels using this license can under no circumstances, however, be entitled to bounty.

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and rights of registered vessels and the privileges and exemptions of vessels enrolled and licensed for the fisheries.[1]

§ 490. *Vessels engaged in the cod fishery entitled to bounty.* —There shall be paid, on the last day of December, annually, to the owner of every fishing boat or vessel, or his agent, by the collector of the district where such boat or vessel may belong, that shall be qualified, agreeably to law, for carrying on the bank and other cod fisheries, and that shall actually have been employed therein, at sea, for the term of four months, at least, of the fishing season next preceding, which season is accounted to be from the last day of February to the last day of November in every year, for each and every tun of such boat's or vessel's burden, according to her admeasurement as licensed or enrolled, if of more than five tuns, and not exceeding thirty tuns, *three dollars and fifty cents;* if above thirty tuns, *four dollars;* and if above thirty tuns, and having had a crew of not less than ten persons, and having been actually employed in the cod fishery, at sea, for the term of three and one half months, at the least, but less than four months of the season aforesaid, *three dollars and fifty cents: Provided*, that the allowance aforesaid, on any one vessel, for one season, shall not exceed *three hundred and sixty dollars. Act March* 3, 1819, § 1.

§ 491. *Agreement to be entered into in certain cases.* —The master or skipper of any vessel of the burden of *twenty tuns or upwards*, qualified, according to law, for carrying on the bank and other cod fisheries, bound from a port of the United States, to be employed in any such fishery, at sea, shall, before proceeding on such fishing voyage, make an agreement in writing or print with every fisherman who may be employed therein, (except only an apprentice or servant of himself or owner,) and, in addition to such terms of shipment as may be agreed on, shall, in such agreement, express whether the same is to continue for one voyage or for the fishing season, and shall also express that the fish or the proceeds of such fishing voyage or voyages, which may appertain to the fishermen, shall be divided among them in proportion to the quantities or number of said fish which they may respectively have caught;[2] which agreement shall be indorsed or countersigned

[1] Act April 4, 1840, § 1.

[2] No fishing vessel, of which the fishermen, or any one of them, are compensated for their services on board by wages, or in any other manner than by the division of the fish, or the proceeds of the same, as required by law, is entitled to bounty; but the cook, where one is employed, being regarded as the servant of the skipper and crew, may be compensated by wages without impairing the claim of the vessel to bounty.— *Gen. Reg. Art.* 733.

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by the owner of such fishing vessel or his agent. *Act June* 19, 1813, § 1.

§ 492. *Vessels to be inspected before proceeding on voyage.* — Every vessel for which bounty is intended to be claimed must be examined, previous to her departure on a fishing voyage, by the proper officer of the customs, designated for that duty by the collector of the district where her license was issued, or some other district. Such officer will certify in writing whether she is seaworthy, and duly fitted with proper ground tackle, and other necessary equipment; describing her fishing gear, and stating whether she has a sufficient crew for her tunnage; and whether the master and three fourths of the crew are citizens of the United States. Such certificate must be obtained in all cases. And in vessels of twenty tuns and upward, it should appear by this certificate whether the fishing agreement has been duly executed by the parties as required by law. *Gen. Reg. Art.* 735.

§ 493. *What proofs are required to be produced to obtain bounty.* — In the case of a vessel of the burden of *twenty tuns and upward*, the owner or owners, his or their agent or lawful representative, shall, previous to receiving the allowance made by this act, produce to the collector who is authorized to pay the same, the original agreement or agreements which may have been made with the fishermen employed on board such vessel, as is hereinbefore required, and also a certificate, to be by him or them subscribed, therein mentioning the particular days on which such vessel sailed and returned on the several voyages or fares she may have made in the preceding fishing season, to the truth of which he or they shall swear or affirm, before the collector aforesaid. *Act. July* 29, 1813, § 7.

In the case of a boat or vessel of *more than five* and *less than twenty tuns* burden, an account from the owner of such boat or vessel must be produced, showing that there have been landed therefrom, during the preceding season, at least twelve quintals of fish, when dried and cured fit for exportation, according to the weight thereof at the time of delivery when actually sold, for each tun of the admeasurement of such boat or vessel; the original adjustment and settlement of the fare or fares among the owners and the fishermen of such boat or vessel; a written account of the length, breadth, and depth of such boat or vessel, and the time she has actually been employed at sea in the cod fishery exclusively in the preceding season; and the affidavit or affirmation of the owner or his

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agent, showing that each of these documents is true. *Ibid.* § 6.

§ 494. *Journals or log books to be kept and produced.* — A regular journal or log book, therefore, must be kept, day by day, on board a fishing vessel while at sea. It must contain the dates of her departure from and arrival at every port or place she may touch at during her voyages or fares, and the employment of the vessel while at sea; and also daily or weekly entries of the catch of fish by each person on board. Unless the original journal or log is produced to the collector, duly verified by the oath or affirmation of the master or skipper of said vessel, it will not be considered that the necessary evidence of the employment of a fishing vessel at sea in the cod fishery is presented. *Gen. Reg. Art.* 736.

§ 495. *Conditions and restrictions under which only bounty may be allowed.* — To entitle a fishing vessel to bounty, she must be shown to have been employed at sea exclusively in catching codfish, for the purpose of being dried or dry cured, during the period prescribed by law. It is not required that the entire period be embraced in one voyage, or fare, or in voyages or fares immediately succeeding each other; but it is indispensable to the allowance of bounty that the period required shall be comprehended in distinct voyages or fares in which no other kind of fishery is pursued. No part of a fare or voyage in which halibut, mackerel, or any other fish, are taken as an object of pursuit, as well as cod, can be reckoned as a portion of the time required by law; where other fish are taken merely as bait for cod, or as food for the crew, no objection will be made, as such taking is regarded as strictly subsidiary to the cod fishery; but if such other fish remain on board until the close of the fare or voyage, and are carried into port, the fare or voyage must be regarded as one of mixed fishery, which can not be taken into the computation of the time required by law for the allowance of bounty. A vessel may be exclusively employed in the codfishery at sea, for one, two, or three months, in a distinct fare or fares in the first part of the fishing season; then pursue the mackerel fishery under the license required by law; afterwards may surrender her mackerel license, and then complete the period required by law by another distinct fare or fares, of exclusive employment in the codfishery, previous to the last day of November. But the taking of mackerel by any vessel under cod-fishing license, except as bait or food for her crew, is regarded as a violation of the license laws. Such illegal fishery during any season

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will forfeit all claim to bounty for that season; and when the fact is known to any collector, he is instructed to refuse the allowance thereafter accordingly. Vessels employed in taking any kind of fish for sale and consumption in a fresh or green condition, as well as fish to be preserved by pickling, are not within the bounty laws; and no voyages or fares, in which such fisheries are pursued, can be lawfully computed as any part of the period required for the allowance of bounty. *Gen. Reg. Art.* 740, 741.

§ 496. *When vessel is wrecked, bounty, how obtained.* — Vessels exclusively employed at sea in the cod fishery the full time required to entitle them to bounty, and afterward wrecked, may be allowed bounty under the provisions of the act of 26th May, 1824, which requires the evidence of the loss of the vessel to be transmitted to the comptroller for his decision thereon. Under the act of 3d March, 1849, this duty has been transferred to the commissioner of the customs, to whom the proof, certified by the collector of the district to which the vessel belonged, should be sent for his official direction thereon. *Ibid. Art.* 743.

CARRIAGE OF PASSENGERS IN STEAMSHIPS AND OTHER VESSELS.

§ 497. *Number of passengers to be proportioned to tunnage and space — Penalty for excess.* — No master of any vessel owned in whole or in part by a citizen of the United States, or by a citizen of any foreign country, shall take on board such vessel, at any foreign port or place, other than foreign contiguous territory of the United States, a greater number of passengers than in proportion of one to every two tuns of such vessel, not including children under the age of one year in the computation, and computing two children over one and under eight years of age as one passenger.[1] The spaces appropriated

[1] It will be observed that, whilst this act prescribes spaces of certain clear superficial feet of deck to each passenger, (other than cabin passengers,) it moreover fixes a maximum by restricting the number of such passengers allowed to be carried in any such vessel in the proportion of one to every two tuns of said vessel's tunnage measurement, excluding children under the age of one year in the computation, and computing two children over one and under eight years of age as one passenger. It follows, that though a vessel might afford clear spaces of the dimensions indicated for a greater

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for the use of such passengers, and which shall not be occupied by stores or other goods not the personal baggage of such passengers, shall be in the following proportions,[1] viz.: On the main and poop decks or platforms, and in the deck houses, if there be any, one passenger for each sixteen clear superficial feet of deck, if the hight or distance between the decks or platform shall not be less than six feet; and on the lower deck, (not being an orlop deck,) if any, one passenger for eighteen such clear superficial feet, if the hight or distance between the decks or platforms shall not be less than six feet, but so as that no passenger shall be carried on any other deck or platform, nor upon any deck where the hight or distance between decks is less than six feet, with intent to bring such passenger to the United States, and shall leave such port or place and bring the same, or any number thereof, within the jurisdiction of the United States; or if any such master of any vessel shall take on board his vessel, at any port or place within the jurisdiction of the United States, any greater number of passengers than in the proportion aforesaid to the space aforesaid, or to the tunnage aforesaid, with intent to carry the same to any

number of passengers than one to every two tuns of her tunnage measurement, yet if the number shall exceed that allowed by her tunnage measurement, the penalties imposed by the law would attach; or if her tunnage measurement should allow a greater number of passengers than, according to the clear spaces prescribed by law, she could carry, yet, if the number shall exceed that allowed by the clear spaces prescribed by law, the penalties imposed by the law would equally attach. In other words, the one rule, as to the number of passengers a vessel is entitled to carry, is a limitation upon the other. The tunnage of each vessel, according to custom-house measurement, must, therefore, be ascertained, as well as the measurement of the spaces allotted to passengers, in order to determine the number of passengers she is entitled to carry. *Gen. Reg. Art.* 160.

[1] In order to determine the number of passengers a vessel is entitled to carry in accordance with the spaces prescribed by this act, the hight between the decks must be measured, not as heretofore directed, from the bottom edge of the carlings or deck beams, but from the under surface of the upper deck to the top floor below; and no space shall be considered available for passengers that has not, when measured in this manner, the hight called for by the law, as the case may be; nor shall any space in the vessel of a less width than four feet be measured; provided, however, if the vessel shall, in accordance with the provisions of the first section of this act, carry any portion of her cargo, or any other article or articles, on any of the decks, cabins, or other places appropriated to the use of passengers, in lockers, or inclosures prepared for the purpose, the hight between decks shall be measured from the under surface of the upper deck to the upper surface of said lockers or inclosed spaces, which shall be deemed and taken to be the deck or platform from which measurement shall be made for all the purposes of this act, and the spaces occupied by said lockers or inclosed spaces shall be deducted from the spaces allowable for the use of passengers.

For example: The spaces in the main and poop decks or platforms, and in the deck houses, if any there be, will be 16 by 6 = 96 feet; lower deck, 18 by 6 = 108 feet; two-decked vessels, 14 by $7\frac{1}{2}$ = 105 feet. *Gen. Reg. Art.* 161.

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foreign port or place other than foreign contiguous territory as aforesaid, every such master shall be deemed guilty of a misdemeanor, and, upon conviction thereof, before any Circuit or District Court of the United States, shall, for each passenger taken on board beyond the limit aforesaid, or the space aforesaid, be fined in the sum of fifty dollars, and may also be imprisoned, at the discretion of the judge before whom the penalty shall be recovered, not exceeding six months; but should it be necessary for the safety or convenience of the vessel, that any portion of her cargo or any other articles, or article, should be placed on, or stored in, any of the decks, cabins, or other places appropriated to the use of passengers, the same may be placed in lockers or inclosures prepared for the purpose, on an exterior surface impervious to the wave, capable of being cleansed in like manner as the decks or platforms of the vessel. In no case, however, shall the places thus provided be deemed to be a part of the space allowable for the use of passengers, but the same shall be deducted therefrom, and in all cases where prepared or used, the upper surface of said lockers or inclosed spaces shall be deemed and taken to be the deck or platform from which measurement shall be made for all the purposes of this act.[1] It is also provided that one hospital in the spaces appropriated to passengers, and separate therefrom by an appropriate partition, and furnished as its purposes require, may be prepared, and, when used, may be included in the space allowable for passengers, but the same shall not occupy more than one hundred superficial feet of deck or platform: *Provided*, That on board two-deck ships, where the hight between the decks is seven and one half feet or more, fourteen clear superficial feet of deck shall be the proportion required for each passenger. *Act March* 3, 1855, § 1.

§ 498. *Provision respecting berths, number of tiers, distance apart, length, width, &c.* — No such vessel shall have more than two tiers of berths, and the interval between the lowest part thereof and the deck or platform beneath shall not be less than nine inches, and the berths shall be well constructed, parallel with the sides of the vessel, and separated from each other by partitions, as berths ordinarily are separated, and shall be at least six feet in length and at least two feet in

[1] The incumbering by merchandise or stores, not the personal baggage of the passengers, except in lockers or inclosures prepared for the purpose, of any part of the space occupied by the passengers, will vitiate the whole space, unless the part so incumbered be separated from that so occupied by a substantial bulkhead. The deck or platform must be of a permanent nature, flush, and impervious to water. *Gen. Reg. Art.* 161.

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width, and each berth shall be occupied by no more than one passenger; but double berths of twice the above width may be constructed, each berth to be occupied by no more, and by no other, than two women, or by one woman and two children under the age of eight years, or by husband and wife, or by a man and two of his own children under the age of eight years, or by two men, members of the same family; and if there shall be any violation of this section in any of its provisions, then the master of the vessel and the owners thereof shall severally forfeit and pay the sum of five dollars for each passenger on board of said vessel on such voyage, to be recovered by the United States in any port where such vessel may arrive or depart. *Ibid.* § 2.

§ 499. *Vessels having capacity for fifty passengers to have house over passage-way; if for one hundred and fifty or more, two such houses.* — All vessels, whether of the United States or any foreign country, having sufficient capacity or space according to law for fifty or more passengers (other than cabin passengers) shall, when employed in transporting such passengers between the United States and Europe, have, on the upper deck, for the use of such passengers, a house over the passage-way leading to the apartments allotted to such passengers below deck, firmly secured to the deck or combings of the hatch, with two doors, the sills of which shall be at least one foot above the deck, so constructed that one door or window in such house may at all times be left open for ventilation; and all vessels so employed, and having the capacity to carry one hundred and fifty such passengers or more, shall have two such houses; and the stairs or ladder leading down to the aforesaid apartment shall be furnished with a hand-rail of wood or strong rope; but booby hatches may be substituted for such houses. *Ibid.* § 3.

§ 500. *Provisions respecting ventilation.* — Every such vessel so employed, and having the legal capacity for more than one hundred such passengers, shall have at least two ventilators to purify the apartment or apartments occupied by such passengers; one of which shall be inserted in the after part of the apartment or apartments, and the other shall be placed in the forward portion of the apartment or apartments, and one of them shall have an exhausting cap to carry off the foul air, and the other a receiving cap to carry down the fresh air; which said ventilators shall have a capacity proportioned to the size of the apartment or apartments to be purified, namely: if the apartment or apartments will lawfully author-

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ise the reception of two hundred such passengers, the capacity of such ventilators shall each be equal to a tube of twelve inches diameter in the clear, and in proportion for larger or smaller apartments; and all said ventilators shall rise at least four feet six inches above the upper deck of any such vessel, and be of the most approved form and construction; but if it shall appear, from the report, to be made and approved, as hereinafter provided, that such vessel is equally well ventilated by any other means, such other means of ventilation shall be deemed and held to be a compliance with the provisions of this section. *Ibid.* § 4.

§ 501. *Vessels to be provided with cooking apparatus.* — Every vessel carrying more than fifty such passengers shall have for their use on deck, housed and conveniently arranged, at least one camboose or cooking range, the dimensions of which shall be equal to four feet long and one foot six inches wide for every two hundred passengers; and provision shall be made in the manner aforesaid, in this ratio, for a greater or less number of passengers; but nothing herein contained shall take away the right to make such arrangements for cooking between decks, if that shall be deemed desirable. *Ibid.* § 5.

§ 502. *Kinds and quantity of provisions required — Water — Penalties for non-compliance.* — All vessels employed as aforesaid shall have on board, for the use of such passengers, at the time of leaving the last port whence such vessel shall sail, well secured under deck, for each passenger, at least twenty pounds of good navy bread, fifteen pounds of rice, fifteen pounds of oatmeal, ten pounds of wheat flour, fifteen pounds of peas and beans, twenty pounds of potatoes, one pint of vinegar, sixty gallons of fresh water, ten pounds of salted pork, and ten pounds of salt beef, free of bone, all to be of good quality; but at places where either rice, oatmeal, wheat flour, or peas and beans can not be procured, of good quality and on reasonable terms, the quantity of either or any of the other last-named articles may be increased and substituted therefor; and, in case potatoes can not be procured on reasonable terms, one pound of either of said articles may be substituted in lieu of five pounds of potatoes; and the captains of such vessels shall deliver to each passenger at least one tenth part of the aforesaid provisions weekly, commencing on the day of sailing, and at least three quarts of water daily; and if the passengers on board of any such vessel in which the provisions and water herein required shall not have been provided as aforesaid, shall at any time be put on short allowance during any voyage,

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the master or owner of any such vessel shall pay to each and every passenger who shall have been put on short allowance, the sum of three dollars for each and every day they may have been put on short allowance, to be recovered in the Circuit or District Court of the United States; and it shall be the duty of the captain or master of every such ship or vessel, to cause the food and provisions of all the passengers to be well and properly cooked daily, and to be served out and distributed to them at regular and stated hours by messes, or in such other manner as shall be deemed best and most conducive to the health and comfort of such passengers, of which hours and manner of distribution due and sufficient notice shall be given. If the captain or master of any such ship or vessel shall willfully fail to furnish and distribute such provisions cooked as aforesaid, he shall be deemed guilty of a misdemeanor, and, upon conviction thereof before any Circuit or District Court of the United States, shall be fined not more than one thousand dollars, and shall be imprisoned for a term not exceeding one year: *Provided*, That the enforcement of this penalty shall not affect the civil responsibility of the captain or master and owners to such passengers as may have suffered from said default. *Ibid.* § 6.

§ 503. *Master authorized to maintain discipline; regulations for that purpose to be posted up — Apartments to be kept clean.* — The captain of any such vessel so employed is hereby authorized to maintain good discipline and such habits of cleanliness among such passengers as will tend to the preservation and promotion of health; and to that end, he shall cause such regulations as he may adopt for this purpose to be posted up, before sailing, on board such vessel, in a place accessible to such passengers, and shall keep the same so posted up during the voyage; and it is hereby made the duty of said captain to cause the apartments occupied by such passengers to be kept at all times in a clean, healthy state; and the owners of every such vessel so employed are required to construct the decks, and all parts of said apartment, so that it can be thoroughly cleansed; and they shall also provide a safe, convenient privy or water closet for the exclusive use of every one hundred such passengers. And when the weather is such that said passengers can not be mustered on deck with their bedding, it shall be the duty of the captain of every such vessel to cause the deck occupied by such passengers to be cleansed with chloride of lime, or some other equally efficient disinfecting agent, and also at such other times as said captain may deem necessary. *Ibid.* § 7.

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§ 504. *Penalties for not providing houses over passage-ways, ventilators, and cooking apparatus, and for violating the provisions of the preceding section.* — The master and owner or owners of any such vessel so employed, which shall not be provided with the house or houses over the passage-ways, as prescribed in the third section of this chapter, or with ventilators, as prescribed in the fourth section of this chapter, or with the cambooses or cooking ranges, with the houses over them, as prescribed in the fifth section of this chapter, shall severally forfeit and pay to the United States the sum of two hundred dollars for each and every violation of, or neglect to conform to, the provisions of each of said sections; and fifty dollars for each and every neglect or violation of any of the provisions of the seventh section of this chapter, to be recovered by suit in any Circuit or District Court of the United States, within the jurisdiction of which the said vessel may arrive, or from which she may be about to depart, or at any place within the jurisdiction of such courts, wherever the owner or owners or captain of such vessel may be found. *Ibid.* § 8.

§ 505. *Vessels to be examined under authority of collector.* — The collector of the customs at any port of the United States at which any vessel so employed shall arrive, or from which any such vessel shall be about to depart, shall appoint and direct one or more of the inspectors of customs for such port to examine such vessel, and report in writing, to such collector, whether the requirements of law have been complied with in respect to such vessel; and if such report shall state such compliance, and shall be approved by such collector, it shall be deemed and held as prima facie evidence thereof.[1] *Ibid.* § 9.

§ 506. *Provisions relating to space extended to vessels propelled in whole or part by steam.* — The provisions, requisitions, penalties, and liens of this act, relating to the space in vessels appropriated to the use of passengers, are hereby extended and made applicable to all spaces appropriated to the use of steerage passengers in vessels propelled in whole or in part by steam, and navigating from, to, and between the ports,

[1] At some of the ports, collectors or surveyors have been, it appears, in the habit of giving to vessels papers purporting to be certificates of their legal capacity for the carriage of passengers. No validity attaches to such a certificate, as it is not authorized, or recognized, by any law of the United States, and consequently no officer has a right to issue it.

The responsibility, in such cases, must rest where the law places it, on the ship-owners, whose duty it is to ascertain and know how many passengers their vessels can lawfully carry, and they should be held to such responsibility. *Gen. Reg. Art.* 166.

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and in manner as in this act named, and to such vessels and to the masters thereof; and so much of the act entitled "An act to amend an act entitled 'An act to provide for the better security of the lives of passengers on board of vessels propelled in whole or in part by steam, and for other purposes,'" approved August 30, 1852, as conflicts with this act, is hereby repealed; and the space appropriated to the use of steerage passengers in vessels so as above propelled and navigated, is hereby subject to the supervision and inspection of the collector of the customs at any port of the United States, at which any such vessel shall arrive, or from which she shall be about to depart; and the same shall be examined and reported in the same manner, and by the same officers, by the next preceding section directed to examine and report. *Ibid.* § 10.

§ 507. *Vessels bound to ports in the Pacific Ocean, how far subject to foregoing provisions.* — Vessels bound from any port in the United States to any port or place in the Pacific Ocean, or on its tributaries, or from any such port or place to any port in the United States on the Atlantic, or its tributaries, shall be subject to the foregoing provisions regulating the carriage of passengers in merchant vessels, except so much as relates to provisions and water; but the owners and masters of all such vessels shall in all cases furnish to each passenger the daily supply of water therein mentioned; and they shall furnish a sufficient supply of good and wholesome food, properly cooked; and in case they shall fail so to do, or shall provide unwholesome or unsuitable provisions, they shall be subject to the penalty provided in the sixth section of this chapter, in case the passengers are put on short allowance of water or provisions. *Ibid.* § 11.

§ 508. *Master to deliver manifest of passengers.* — The captain or master of any ship or vessel arriving in the United States, or any of the territories thereof, from any foreign place whatever, at the same time that he delivers a manifest of the cargo, and if there be no cargo, then at the time of making report or entry of the ship or vessel, pursuant to law, shall also deliver and report to the collector of the district in which such ship or vessel shall arrive, a list or manifest of all the passengers taken on board of the said ship or vessel at any foreign port or place; in which list or manifest it shall be the duty of the said master to designate, particularly, the age, sex, and occupation of the said passengers respectively, the part of the vessel occupied by each during the voyage,

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the country to which they severally belong, and that of which it is their intention to become inhabitants; and shall further set forth whether any, and what number, have died on the voyage; which list or manifest shall be sworn to by the said master, in the same manner as directed by law in relation to the manifest of the cargo; and the refusal or neglect of the master aforesaid to comply with the provisions of this section, or any part thereof, shall incur the same penalties, disabilities, and forfeitures as are provided for a refusal or neglect to report and deliver a manifest of the cargo aforesaid. *Ibid.* § 12.

§ 509. *Collectors to transmit copies to department of state.* — Each and every collector of the customs, to whom such manifest or list of passengers as aforesaid shall be delivered, shall quarter-yearly return copies thereof to the Secretary of State of the United States, by whom statements of the same shall be laid before Congress at each and every session. *Ibid.* § 13.

§ 510. — *Master to pay ten dollars for every passenger who shall have died on the voyage — Fund so collected, how to be disposed of.* — In case there shall have occurred on board any ship or vessel arriving at any port or place within the United States, or its territories, any death or deaths among the passengers, (other than cabin passengers,) the master, or captain, or owner, or consignee of such ship or vessel shall, within twenty-four hours after the time within which the report and list or manifest of passengers mentioned in section twelve of this act is required to be delivered to the collector of the customs, pay to the said collector the sum of ten dollars for each and every passenger above the age of eight years who shall have died on the voyage by natural disease; and the said collector shall pay the money thus received, at such times and in such manner as the Secretary of the Treasury, by general rules, shall direct, to any board or commission appointed by, and acting under the authority of, the state within which the port where such ship or vessel arrived is situated, for the care and protection of sick, indigent, or destitute emigrants, to be applied to the objects of their appointment; and if there be more than one board or commission who shall claim such payment, the Secretary of the Treasury for the time being shall determine which is entitled to receive the same, and his decision in the premises shall be final and without appeal: *Provided*, that the payment shall in no case be awarded or made to any board, or commission, or association

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formed for the protection or advancement of any particular class of emigrants, or emigrants of any particular nation or creed; and if the master, captain, owner, or consignee of any ship or vessel refuse or neglect to pay to the collector the sum and sums of money required, and within the time prescribed by this section, he or they shall severally forfeit and pay the sum of fifty dollars, in addition to such sum of ten dollars, for each and every passenger upon whose death the same has become payable, to be recovered by the United States in any Circuit or District Court of the United States where such vessel may arrive, or such master, captain, owner, or consignee may reside; and when recovered, the said money shall be disposed of in the same manner as is directed with respect to the sum and sums required to be paid to the collector of customs. *Ibid.* § 14.

§ 511. *Vessels may be libeled for penalties.* — The amount of the several penalties imposed by the foregoing provisions regulating the carriage of passengers in merchant vessels, shall be liens on the vessel or vessels violating those provisions, and such vessel or vessels shall be libeled therefor in any Circuit or District Court of the United States where such vessel or vessels shall arrive. *Ibid.* § 15.

§ 512. *This act to apply to vessels employed by the American Colonization Society.* — All and every vessel or vessels which shall or may be employed by the American Colonization Society, or the Colonization Society of any state, to transport, and which shall actually transport, from any port or ports of the United States to any colony or colonies on the west coast of Africa, colored emigrants to reside there, shall be, and the same are hereby, subjected to the operation of the foregoing provisions regulating the carriage of passengers in merchant vessels. *Ibid.* § 16.

§ 513. *Collectors to cause emigrant ships to be inspected on arrival, and report to be made to Secretary of Treasury.* — The collector of the customs shall examine each emigrant ship or vessel on its arrival at his port, and ascertain and report to the Secretary of the Treasury the time of sailing, the length of the voyage, the ventilation, the number of passengers, their space on board, their food, the native country of the emigrants, the number of deaths, the age and sex of those who died during the voyage, together with his opinion of the cause of the mortality, if any, on board, and if none, what precautionary measures, arrangements, or habits are supposed to have had any, and what, agency in causing the exemption. *Ibid.* § 17.

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THE FRONTIER TRADE.

§ 514. *British subjects and Indians entitled to free navigation of lakes, rivers, &c.* — For the purpose of conforming to certain stipulations contained in treaties made and ratified under the authority of the United States, it is hereby declared, that it shall, at all times, be free to British subjects, and also to the Indians dwelling on either side of the boundary line of the United States, as settled by the treaty of peace, freely to pass and repass, by land or inland navigation, into and from the territories of the United States, and to navigate all the lakes, rivers, and waters thereof, and freely to carry on trade and commerce with the citizens of the United States. *Act March* 2, 1799, § 104.

§ 515. *No duties to be levied on goods and effects of Indians.* — No duties shall be levied or collected on the importation of peltries brought into the territories of the United States, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary line aforesaid, unless the same be goods in bales, or other large packages, unusual among Indians, which shall not be considered as goods belonging bona fide to Indians, nor be entitled to the exemption from duty aforesaid.[1] And no higher, or other, tolls or ferriage, than what are, or shall be payable by citizens of the United States, shall be demanded of British subjects; and no duties shall be payable on any goods which shall merely be carried over any of the portages, or carrying-places, within the territories of the United States, for the purpose of being immediately reimbarked, and carried to some other place or places. *Ibid.* § 105.

§ 516. *Person coming into United States from foreign adjacent territory, with merchandise, to deliver manifest to nearest collector.* — It shall be the duty of the master of any

[1] This provision of law exempts from the payment of duties the "*peltries*" and "*proper goods and effects*" of the Indians, "unless the same be goods in bales or other large packages, unusual among Indians, which shall not be "considered goods belonging *bonâ fide* to Indians, nor be entitled to exemption from duty." The officers of the customs will therefore refuse the free entry of goods brought across the boundary line by any Indian, unless, from a close examination of the case, he is satisfied that they belong *bonâ fide* to the Indian bringing them; and in cases where there is reasonable cause for suspicion of intended fraud, will at once seize the goods, and cause the proper judicial proceedings to be instituted against the same, as forfeited under the laws. *Treas. Reg. Sept.* 22, 1853.

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vessel, except registered vessels,[1] and of every person having charge of any boat, canoe, or raft, and of the conductor or driver of any carriage or sleigh, and of every other person coming from any foreign territory adjacent to the United States into the United States, with merchandise subject to duty, to deliver, immediately on his or her arrival within the United States, a manifest of the cargo or loading of such vessel, boat, canoe, raft, carriage, or sleigh, or of the merchandise so brought from such foreign territory, at the office of any collector or deputy collector which shall be nearest to the boundary line, or nearest to the road or waters by which such merchandise is brought; and every such manifest shall be verified by the oath of such person delivering the same; which oath shall be taken before such collector or deputy collector; and such oath shall state that such manifest contains a full, just, and true account of the kinds, quantities, and values, of all the merchandise so brought from such foreign territory; and if the master, or other person having charge of such vessel, boat, canoe, or raft, or the conductor or driver of such carriage or sleigh, or other person, bringing merchandise as aforesaid, shall neglect or refuse to deliver the manifest herein required, or pass by, or avoid, such office, the merchandise subject to duty, and so imported, shall be forfeited to the United States, together with the vessel, boat, canoe, or raft, the tackle, apparel, and furniture of the same, or the carriage or sleigh, and harness and cattle drawing the same, or the horses, with their saddles and bridles, as the case may be; and such master, conductor, or other importer shall be subjected to pay a penalty of four hundred dollars.[2] *Act March* 2, 1821, § 1.

§ 517. *Deputy collector authorized to require payment of duties or security therefor.* — Any deputy collector, stationed in any district of the customs contiguous to a foreign territory, to whom a manifest of merchandise, subject to duty, shall be delivered as aforesaid, is hereby authorized to require of the importer of such merchandise the payment of the duties thereon, or good and ample security, either by bond, with one or more sufficient sureties, for the payment thereof, or by the deposit of a portion of such merchandise, equal, at least, to

[1] By the act of March 2, 1799, § 106, it is required that these vessels should be reported to the collector or other chief officer of the customs at *the port of entry*.

[2] The provision of this act, imposing a penalty of four hundred dollars, was modified by the act of March 3, 1823, § 1, so as to impose in lieu thereof a penalty equal to four times the value of the merchandise.

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double the amount of the duties on the whole importation; which bond shall be canceled, or the merchandise, so deposited, shall be delivered to the owner, on the producing to the deputy collector a certificate of the collector of the district, that the duties have been duly paid. — *Ibid.* § 2.

§ 518. *Vessels of the United States on the northern, north-eastern, and north-western frontiers exempted from payment of fees.* — No custom house fees shall be levied or collected on any raft, flat, boat, or vessel of the United States entering otherwise than by sea at any port of the United States on the rivers and lakes on our northern, north-eastern, and north-western frontiers. — *Act March* 2, 1831, § 1.

§ 519. *Duties and charges on British vessels entering such ports.* — The same and no higher tunnage duties and custom house charges of any kind shall be levied and collected on any British colonial raft, flat, boat, or vessel, entering otherwise than by sea at any port of the United States on the rivers and lakes on our northern, north-eastern, and north-western frontiers, than may be levied and collected on any raft, flat, boat, or vessel, entering otherwise than by sea at any of the ports of the British possessions on our northern, north-eastern, and north-western frontiers; and from and after the first day of April next, no higher discriminating duty shall be levied or collected on merchandise imported into the United States in the ports aforesaid, and otherwise than by sea, than may be levied and collected on merchandise when imported in like manner, otherwise than by sea, into the British possessions on our northern, north-eastern, and north-western frontiers from the United States. *Ibid.* § 2.

§ 520. *Vessels navigating the waters on said frontiers to be enrolled and licensed.* — From and after the passage of this act, any boat, sloop, or other vessel of the United States, navigating the waters on our northern, north-eastern, and north-western frontiers, otherwise than by sea, shall be enrolled and licensed in such form as may be prescribed by the Secretary of the Treasury; which enrollment and license shall authorize any such boat, sloop, or other vessel to be employed either in the coasting or foreign trade; and no certificate of registry shall be required for vessels so employed on said frontiers: *Provided*, That such boat, sloop, or vessel shall be, in every other respect, liable to the rules, regulations, and penalties now in force relating to registered vessels on our northern, north-eastern, and north-western frontiers. *Ibid.* § 3.

§ 521. *Frontier districts otherwise subject to like regulations*

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as districts on seaboard. — In respect to goods imported into any of the districts on the northern, north-western, and western boundaries of the United States, like entries shall be made by the owners or consignees, and the powers and duties of the officers of the customs shall be exercised and discharged, in the districts last mentioned, in like manner as is directed and prescribed in respect to goods, wares, and merchandise imported into the United States in vessels from the sea; and, generally, all importations as aforesaid shall be subject to like regulations, penalties, and forfeitures as in other districts, except as specially provided. *Act March* 2, 1799, § 106.

OFFENSES AGAINST THE REVENUE LAWS.

§ 522. *Importation of merchandise without manifest.* — If any goods, wares, and merchandise shall be imported or brought into the United States in any ship or vessel whatever belonging, in the whole or in part, to a citizen or citizens, inhabitant or inhabitants of the United States, from any foreign port or place, without having a manifest or manifests on board, or which shall not be included or described therein, or shall not agree therewith, — in every such case the master, or other person having the charge or command of such ship or vessel, shall forfeit and pay a sum of money equal to the value of such goods not included in such manifest or manifests; and all such merchandise not included in the manifest, belonging or consigned to the master, mate, officers, or crew of such ship or vessel shall be forfeited. *Act March* 2, 1799, § 24.

§ 523. *Neglect to be provided with manifest on arrival within four leagues of coast, and to produce the same when required.* — If the master or other person having the charge or command of any ship or vessel, laden as aforesaid, and bound to any port or place in the United States, shall not, upon his arrival within four leagues of the coast thereof, or within the limits of any district thereof, where the cargo of such ship or vessel, or any part thereof, is intended to be discharged, produce such manifest or manifests as are required, in writing, to the proper officer or officers, upon demand thereof, and also deliver copy or copies thereof in each case,

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or shall not give an account of the true destination of such ship or vessel, which he is hereby required to do, upon request of such officer or officers, or shall give a false account of such destination, in order to evade the production of the said manifest or manifests, the said master, or other person having the charge or command of such ship or vessel, shall forfeit, for every such neglect, refusal, or offense, a sum not exceeding five hundred dollars. *Ibid.* § 26.

§ 524. *Unlading cargo before coming to proper place of discharge and being authorized so to do.* — If, after the arrival of any ship or vessel,[1] so laden with goods as aforesaid, and bound to the United States, within the limits of any of the districts of the United States, or within four leagues of the coast thereof, any part of the cargo of such ship or vessel shall be unladen, for any purpose whatever, from out of such ship or vessel as aforesaid, before such ship or vessel shall come to the proper place for the discharge of her cargo, or some part thereof, and shall be there duly authorized, by the proper officer or officers of the customs, to unlade the same, the master, or other person having the charge or command of such ship or vessel, and the mate, or other person next in command, shall, respectively, forfeit and pay the sum of one thousand dollars for each such offense, and the goods, wares, and merchandise so unladen and unshipped shall be forfeited and lost, except in the case of some unavoidable accident, necessity, or distress of weather; of which unavoidable accident, necessity, or distress, the master, or other person having the charge or command of such ship or vessel, shall give notice to, and together with two or more of the officers or mariners, (of which the mate, or other person next in command, shall be one,) on board such ship or vessel, shall make proof, upon oath, before the collector, or other chief officer of the customs, of the district within the limits of which such accident, necessity, or distress shall happen, or before the collector, or other chief officer of the first district of the United States, within the limits of which such ship or vessel shall afterward arrive, if the said accident, necessity, or distress shall have happened not within the limits of any district, but within four leagues of the coast of the United States; which oath the said collector, or other chief officer, is hereby authorized and required to administer. *Ibid.* § 27.

§ 525. *Putting or receiving goods so unladen into another*

[1] This provision is held to comprehend foreign vessels, as well as vessels belonging to citizens of the United States.

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ship, vessel, or boat. — If any goods, wares, and merchandise, so unladen from on board any such ship or vessel, shall be put or received into any other ship, vessel, or boat, except in the case of such accident, necessity, or distress as aforesaid, to be notified and proved as aforesaid, the said master, or other person having the charge or command of any such ship, vessel, or boat, into which the said goods, wares, or merchandise shall be so put and received, and every other person aiding and assisting therein, shall forfeit and pay treble the value of the said goods, wares, or merchandise, and the ship, boat, or vessel, in which they shall be so put, shall be forfeited and lost. *Ibid.* § 28.

§ 526. *Vessel which shall have arrived within the limits of a collection district departing before report or entry.* — If any ship or vessel which shall have arrived within the limits of any district of the United States, from any foreign port or place, shall depart, or attempt to depart, from the same, unless by reason of distress of weather, pursuit or duress of enemies, or to proceed on her way to some more interior district,[1] to which she may be bound, before report or entry shall have been made by the master, or other person having the charge or command of such ship or vessel, with the collector of some district of the United States, the said master, or other person having such charge or command, shall forfeit and pay the sum of four hundred dollars; and it shall be lawful for any collector, naval officer, surveyor, or commander of any of the revenue cutters of the United States, to arrest and bring back, or cause to be arrested and brought back, such ship or vessel, to such port of the United States to which it may be most conveniently done. *Ibid.* § 29.

§ 527. *Landing of goods in the night time or without permit.* — No goods, wares, or merchandise, brought in any ship or vessel from any foreign port or place, shall be unladen or delivered from such ship or vessel, within the United States, but in open day, that is to say, between the rising and setting of the sun, except by special license from the collector of the port, and naval officer of the same, where there is one, for that purpose, nor at any time without a permit from the

[1] The words "more interior district" are to be understood, in the common sense of those terms, as referring to a district farther within the inlets of the adjacent country. In this sense New York is not a "more interior district" with reference to Barnstable, as to vessels bound from Nova Scotia to New York. The provisions of the law prohibiting vessels, after arrival within the limits of a collection district, from departing, or attempting to depart, before report or entry, comprehend foreign as well as American vessels bound to the United States. *Gen. Reg. Art.* 107.

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collector and naval officer, if any, for such unlading or delivery; and if any goods, wares, or merchandise shall be unladed or delivered from any such ship or vessel, contrary to the direction aforesaid, or any of them, the master or person having the charge or command of such ship or vessel, and every other person who shall knowingly be concerned, or aiding, therein, or in removing, storing, or otherwise securing, the said goods, wares, or merchandise, shall forfeit and pay, each and severally, the sum of four hundred dollars for each offense, and shall be disabled from holding any office of trust or profit under the United States for a term not exceeding seven years. And all goods, wares, or merchandise, so unladen or delivered, shall become forfeited, and may be seized by any of the officers of the customs; and where the value thereof, according to the highest market price of the same, at the port or district where landed, shall amount to four hundred dollars, the vessel, tackle, apparel, and furniture shall be subject to like forfeiture and seizure.[1] *Ibid.* § 50.

§ 528. *Goods subject to duty, found concealed, shall be forfeited.* — Every collector, naval officer, and surveyor, or other person specially appointed, by either of them, for that purpose, shall have full power and authority to enter any ship or vessel, in which they shall have reason to suspect any goods, wares, or merchandise, subject to duty, are concealed, and therein to search for, seize, and secure any such goods, wares, or merchandise; and if they shall have cause to suspect a concealment thereof in any particular dwelling house, store, building, or other place, they or either of them shall, upon proper application, on oath, to any justice of the peace, be entitled to a warrant to enter such house, store, or other place, (in the day time only,) and there to search for such goods; and if any shall be found, to seize and secure the same for trial; and all such goods, wares, and merchandise, on which the duties shall not have been paid, or secured to be paid, shall be forfeited. *Ibid.* § 68.

§ 529. *Goods entered on an invoice below the actual cost, with intent to evade duties, liable to forfeiture.* — If any goods, wares, or merchandise, of which entry shall have been made in the office of a collector, shall not be invoiced according to the actual cost thereof at the place of exportation, with design to evade the duties thereupon, or any part thereof, all such goods, wares, or merchandise, or the value thereof, to be recovered of the person making entry, shall be forfeited. *Ibid.* § 66.

[1] Free goods, no less than those subject to duty, are liable to seizure if landed contrary to the provisions of this section.

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§ 530. *Goods which differ from the entry of the same, subject to seizure and forfeiture.* — It shall be lawful for the collector, naval officer, or other officer of the customs, after entry made of any goods, wares, or merchandise, on suspicion of fraud, to open and examine, in the presence of two or more reputable merchants, any package or packages thereof; and if, upon examination, any of the packages so examined shall be found to differ in their contents from the entry, then the goods, wares, or merchandise, contained in such package or packages, shall be forfeited:[1] *Provided*, That the said forfeiture shall not be incurred, if it shall be made to appear, to the satisfaction of the collector and naval officer of the district where the same shall happen, if there be a naval officer, and if there be no naval officer, to the satisfaction of the said collector, or of the court in which a prosecution for the forfeiture shall be had, that such difference proceeded from accident or mistake, and not from an intention to defraud the revenue. *Ibid.* § 67.

§ 531. *Penalty for concealing or buying goods liable to seizure.* — If any person or persons shall conceal, or buy, any goods, wares, or merchandise, knowing them to be liable to seizure by this act, such person or persons shall, on conviction thereof, forfeit and pay a sum double the amount or value of the goods, wares, or merchandise so concealed or purchased. *Ibid.* § 69.

§ 532. *Resisting or obstructing officers of customs, how punished.* — And if any person shall forcibly resist, prevent, or impede, any officers of the customs, or their deputies, or any person assisting them, in the execution of their duty, such person, so offending, shall, for every such offense, be fined in a sum not exceeding four hundred dollars. And if any master, or other person having the charge or command of any ship or vessel coming into, or arriving at, any port or place within the United States, shall obstruct or hinder, or shall be the cause or means of any obstruction or hinderance, with such an intent, to any officer of the customs or revenue, in going on board such ship or vessel, for the purpose of carrying into

[1] In all cases where imports subject to duty are seized for a violation of the revenue and collection laws, as the right to duties accrues to the United States on the arrival of the merchandise within the limits of a port of entry with intent to unlade the same, the *legal duties must be collected and retained in the treasury, whether the merchandise be decreed forfeited or not.* Merchandise fraudulently invoiced may be seized and forfeited, though the duties have been paid, and the goods delivered to the importer. *Gen. Reg. Art.* 866.

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effect any of the revenue laws of the United States, he shall forfeit, for every such offense, a sum not exceeding five hundred dollars, nor less than fifty dollars. *Ibid.* § 71.

§ 533. *When invoice is made up with intent to defraud, by false valuation, extension, or otherwise, goods shall be forfeited.* — Whenever any package or packages of goods, designated for examination, shall be found not to correspond with the invoice, or to be falsely charged in such invoice, the collector shall order, forthwith, all the goods contained in the same entry to be inspected; and if such goods be subject to ad valorem duty, the same shall be appraised, and if any package shall be found to contain any article not described in the invoice, or if such package or invoice be made up with intent, by a false valuation, or extension, or otherwise, to evade or defraud the revenue, the same shall be forfeited. *Act May* 28, 1830, § 4.

§ 534. *Smuggling, and making or passing false invoice, declared misdemeanors.* — If any person shall knowingly and willfully, with intent to defraud the revenue of the United States, smuggle or clandestinely introduce into the United States any goods, wares, or merchandise subject to duty by law, and which should have been invoiced, without paying or accounting for the duty, or shall make out, or pass, or attempt to pass, through the custom house, any false, forged, or fraudulent invoice, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be fined in any sum not exceeding five thousand dollars, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court. *Act Aug.* 30, 1842, § 19.

§ 535. *In cases of seizure, burden of proof to lie upon claimant.* — In actions, suits, or informations to be brought, where any seizure shall be made, if the property be claimed by any person, in every such case the *onus probandi* shall lie upon such claimant: *Provided*, probable cause is shown for such prosecution, to be judged of by the court before whom the prosecution is had. *Act March* 2, 1799, § 71.

Mitigation and Remission of Forfeitures, Penalties, and Disabilities.

§ 536. Whenever any person or persons, who shall have incurred any fine, penalty, forfeiture, or disability, or shall have been interested in any vessel, goods, wares, or merchan-

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dise, which shall have been subject to any seizure, forfeiture, or disability, by force of any present or future law of the United States, for the laying, levying, or collecting any duties or taxes, or by force of any present or future act, concerning the registering and recording of ships or vessels, or any act concerning the enrolling and licensing ships or vessels employed in the coasting trade or fisheries, and for regulating the same,[1] shall prefer his petition to the judge of the district, in which such fine, penalty, forfeiture, or disability, shall have accrued, truly and particularly setting forth the circumstances of his case,[2] and shall pray that the same may be mitigated or remitted, the said judge shall inquire, in a summary manner, into the circumstances of the case; first causing reasonable notice to be given to the person or persons claiming such fine, penalty, or forfeiture, and to the attorney of the United States for such district, that each may have an opportunity of showing cause against the mitigation or remission thereof; and shall cause the facts, which shall appear upon such inquiry, to be stated and annexed to the petition, and direct their transmission to the Secretary of the Treasury of the United States, who shall thereupon have power to mitigate or remit such fine, forfeiture, or penalty, or remove such disability, or any part thereof, if, in his opinion, the same shall have been incurred without willful negligence, or any intention of fraud, in the person or persons incurring the same; and to direct the prosecution, if any shall have been instituted for the recovery thereof, to cease and be discontinued, upon such terms or conditions as he may deem reasonable and just. *Act March* 3, 1797, § 1.

§ 537. *But where the fine, penalty, or forfeiture does not exceed fifty dollars in amount or value, application for remis-*

[1] Fines, penalties, forfeitures, and disabilities, incurred under the act of August 30, 1852, regulating the carriage of passengers in steamships and other vessels, and providing for the better security of the lives of passengers on board of vessels propelled in whole or in part by steam, and under the passenger act of March 3, 1855, so far as the remission of fines, penalties, and forfeitures, and removal of disabilities is concerned, have been decided to fall under the provisions of the act of March 3, 1797, or that of 14th July 1832, as the case may be, and applications under these acts, presented in due form, will be entertained accordingly. *Gen. Reg. Art.* 896.

[2] The petition of the party seeking relief should set forth particularly and truly the circumstances under which the fine, penalty, forfeiture, or disability was incurred, with a distinct admission (if there has been no judgment of court) that he has incurred the same, and a distinct averment, also, that he has not been guilty of wilful negligence or any intention of fraud. The Secretary of the Treasury will act on no application for remission unless the proceedings at law have been determined, or the forfeiture be admitted in the petition to have been incurred. *Gen. Reg. Art.* 886, 887.

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sion may be made directly to the Secretary of the Treasury. — In all cases of fine, penalty, or forfeiture, mentioned and embraced in the foregoing act, and not exceeding fifty dollars in amount, or value, the Secretary of the Treasury is hereby authorized, if in his opinion the said fine, penalty, or forfeiture was incurred without willful negligence or intention of fraud, to prescribe such rules and mode of proceeding, to ascertain the facts, as in his opinion may be convenient and proper, without regard to the provisions above referred to; and upon the said facts, so to be ascertained as aforesaid, the said Secretary may exercise all the power conferred upon him in and by said act, as fully as he might have done had said facts been ascertained under and according to the provisions of said act.[1] *Act July* 14, 1832, § 1.

MARINE HOSPITAL FUND.

§ 538. *Collection of hospital money.* —The sum of twenty cents per month, each, is to be collected from seamen employed on board all registered steam and other ships or vessels of the United States engaged in foreign trade, and all steam and other ships or vessels, including boats, rafts, and flats, of not less than five tuns burden, licensed to carry on the coasting trade, except canal boats without masts or steam power, and on board all registered vessels engaged in the coasting trade.[2] *Gen. Reg. Art.* 762.

§ 539. *Who are seamen within the meaning of the laws.* — The term *seamen* embraces the captain and other officers of the vessel, and all persons employed on board in navigating a

[1] Whenever, therefore, any person shall have incurred any fine, penalty, forfeiture, or disability, as aforesaid, and desires a mitigation, remission, or removal thereof, the amount or value not exceeding fifty dollars, he must address his petition to the Secretary of the Treasury, stating fully the facts, and distinctly admitting that he has incurred (if there be no judgment of court) the same, but without willful negligence, or any intention of fraud, and must swear, or affirm, to the truth thereof, and notify the collector within whose district such fine, penalty, forfeiture, or disability was incurred, whose duty it will be to report at once to the department all the facts in the case, and the specific provisions of law under which the fine, penalty, forfeiture, or disability was incurred or imposed, and, if a fine, or forfeiture, the amount or value thereof. It should also appear, by the petition of the applicant, that the collector was duly notified thereof by serving him with a copy of the petition. *Gen. Reg. Art.* 894.

[2] See § 70, 71, 72, pp. 64, 65.

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vessel, or whose services are necessary or conducive to the preservation of the vessel. And all those who are thus employed in her navigation are mariners or seamen, within the meaning of the laws which provide for hospital relief. Upon this principle, persons employed on board of steamers, as engineers, coal-heavers, stokers, and firemen, are to be regarded as seamen within the meaning of those laws; and in passenger ships navigating the ocean, whether propelled by wind or steam, the various servants attached to the ship and employed for the accommodation of passengers are to be regarded as belonging to the ship's company, and as mariners or seamen, within the meaning of the law. *Ibid. Art.* 763.

§ 540. *No vessel allowed to enter until list of seamen is exhibited and hospital money paid.* — Upon the arrival of any ship or vessel of the United States in a port thereof, the same will not be admitted to entry until the master exhibits to the collector of said port a true account of the number of seamen that have been employed on board said vessel since she was last entered at any port in the United States, and shall pay to the said collector at the rate of twenty cents per month for every seaman so employed. *Ibid. Art.* 764.

§ 541. *Like account to be exhibited on renewal or exchange of license, surrender of register, sale of vessel, or change of master.* — Upon the renewal of the license of any vessel, boat, raft, or flat, taken out for carrying on the coasting trade, whether the former license has expired by lapse of the time for which it was granted, or by the sale of the vessel, or change of master, the exchange of a license for a fishing license, or the surrender of a register used by a vessel in the coasting trade, or the like, the master will exhibit to the collector by whom the new license is to be issued a true account of the number of seamen, and the time they have been severally employed on board said vessel, during the continuance of the license which has so expired, and (if the license was not immediately renewed upon its expiration) during any additional time between such expiration and the time of renewal. *Ibid. Art.* 765.

§ 542. *Like account to be exhibited by masters of vessels engaged wholly or in part in the coasting trade under certificates of registry.* — Upon the arrival in port of any ship or vessel from another port of the United States, or a foreign port, engaged wholly or in part in the coasting trade, under a register, before she is admitted to entry in said port the master will deliver to the collector thereof a true account of the number

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of seamen, and the time they have been severally employed on board said vessel, from the date of the last entry of said ship to the date of such application for entry. *Ibid. Art.* 766.

§ 543. *Accounts, by whom made.* — These accounts are not to be prepared in any instance by the collector, or any of his officers. Blanks will be furnished by him, but they must be filled up, signed, and delivered by the master, in each case. *Ibid. Art.* 767.

§ 544. *No deductions to be allowed.* — No deductions from these accounts, or allowances in them, are to be made upon the pretext that the vessel was unemployed during any portion of the time embraced in the account, nor upon any other pretext. The account simply charges for the actual time each person was actually employed in keeping, tending, or working the vessel, whether the vessel was in actual commission, or laid up, or undergoing repairs, and for such time the tax is legally due. *Ibid. Art.* 768.

§ 545. *Collector may demand books and papers to verify accounts.* — In order to the verification of these accounts, the collector is authorized to demand of the master an inspection of his books and papers before admitting the vessel to entry, or renewing the license, as the case may be, or to require the affidavit of the master, or other reasonable proof. And it will be the duty of the collector to inquire from time to time, and especially whenever there are circumstances to awaken suspicion, into the truth or falsity of these accounts; and, upon being satisfied of the latter, to prosecute for the penalty (applicable to all cases of such false returns) provided by the second section of the act of 16th July, 1798. *Ibid. Art.* 769.

§ 546. *What persons are, and what persons are not, entitled to the benefit of the hospital fund.* — The persons who have a legal capacity to receive relief from this fund are of those classes from which the said fund is collected. Those who have not this capacity are, —

1. Seamen who have abandoned their profession, either permanently, by engaging in some other pursuit, or temporarily, by returning to their homes.

2. Persons employed on board vessels registered for the whale fishery.

3. Persons employed on board vessels licensed for the cod or mackerel fisheries, if taken sick or disabled whilst such license is in force, or before the vessel shall be (or they enter on board some other vessel) licensed or registered for the foreign or coasting trade.

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4. Persons employed in navigating canal boats without masts or steam power.

5. Negro slaves. *Ibid. Art.* 772.

§ 547. *Time for which relief may be extended.* — The relief contemplated by the law is "temporary," and therefore no seaman will be allowed the benefit of the fund after his malady may be relieved, nor, in any event, for a period of more than four months. Neither is any person entitled, whose disease is incurable, or who, if cured, would be incapable of returning to his employment as a seaman. *Ibid. Art.* 774.

§ 548. *Seamen belonging to foreign vessels admissible to hospital, on what conditions.* — Sick seamen, belonging to any foreign vessel, may, upon the written application of the master thereof, be admitted into any marine hospital of the United States, upon the permit of the collector of the district in which the hospital is situated. But in such case the collector will not grant a clearance to the vessel until the expense of keeping such seamen, at the rate of seventy-five cents per day each, is paid to him, if the seaman has died or been discharged; or, if he is still in the hospital when the application for clearance is made, until security is given for the payment of the said expenses. *Ibid. Art.* 779.

INSPECTION OF DRUGS.

§ 549. *Drugs and medicines to be examined before entry.* — By an act passed June 26, 1848, it is provided that all drugs, medicines, medicinal preparations, including medicinal essential oils, and chemical preparations, used wholly or in part as medicines, imported into the United States, shall, before passing the custom house, be examined and appraised, as well in reference to their quality, purity, and fitness for medicinal purposes, as to their value and identity specified in the invoice.[1] It is also provided, that all medicinal preparations, whether chemical or otherwise, usually imported with the name of the man-

[1] To carry fully into effect the provisions of this act, collectors of the customs will require that the said articles be examined and tested by the examiner of drugs in the manner required; and before entry for consumption or warehousing can be allowed, a return must be made by that officer, certifying that the articles have been examined, and found fit for use as medicine. If the drugs and medicines, as aforesaid, form part of an invoice, a separate entry may be made of the other merchandise, to avoid the delay required in the examination of the drugs. *Gen. Reg. Art.* 248.

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ufacturer, shall have the true name of the manufacturer, and the place where prepared, permanently and legibly affixed to each parcel, by stamp, label, or otherwise, and that all medicinal preparations imported without such names affixed as aforesaid, shall be adjudged to be forfeited.

§ 550. *Drugs and medicines inferior to certain standards, to be condemned.* — By the same act it is further provided, that if, on examination, any drugs, medicines, medicinal preparations, whether chemical preparations or otherwise, including medicinal essential oils, shall be found to be so far adulterated, or in any manner deteriorated, as to render them inferior in strength and purity to the standard established by the United States, Edinburgh, London, French, and German pharmacopœias and dispensatories,[1] and thereby improper, unsafe, or dangerous to be used for medicinal purposes, such articles shall not be permitted to pass the custom house, unless, upon a reëxamination, of a strictly analytical character, called for by the owner or consignee, it shall be declared, as the result of such analysis, that the said articles may properly, safely, and without danger, be used for medicinal purposes.

§ 551. *Examination, by whom made.* — For the purpose of carrying the provisions of the act before referred to into effect, the Secretary of the Treasury is required to appoint suitably qualified persons as special examiners of drugs, medicines, chemicals, &c., namely, one examiner in each of the ports of Boston, New York, Philadelphia, Baltimore, Charleston, New Orleans, and San Francisco, whose duty it shall be to make the examinations contemplated, and return the results of the same to the collector. And whenever any owner or consignee shall be dissatisfied with the examiner's return, it is provided that he shall have the privilege of calling, at his own expense, for a reëxamination; and on depositing with the collector such sum as the latter may deem sufficient to defray such expense, it shall be the duty of that officer to procure some competent analytical chemist to make a careful analysis of the articles

[1] It is not conceived to be the intention of the law that the articles referred to should conform in strength and purity to each and all of those standards, as such conformity is believed to be impracticable, owing to the variations in those standards. If, therefore, the articles in question be manufactured, produced, or prepared in England, Scotland, France, or Germany, as the case may be, and prove to conform in strength and purity to the pharmacopœia and dispensatory of the country of their origin, said articles become exempt from the penalties of the law. All articles of the kind mentioned, produced, manufactured, or prepared in any other country than those before mentioned, must conform in the qualities stated to the United States pharmacopœia and dispensatory. *Gen. Reg. Art.* 249.

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condemned by the special examiner, and report upon the same under oath; and in case the report, which shall be final, shall declare the return of the special examiner to be erroneous, and the said articles to be of the requisite strength and purity, according to the standards prescribed, the invoice shall be passed on payment of the customary duties; but in case the return of the special examiner shall be sustained, the articles shall remain in the custody of the collector, and the owner or consignee, on payment of the charges of storage and other expenses necessarily incurred, and on giving a bond to land said articles out of the United States, shall have the privilege of reëxporting them at any time within the period of six months after the report of the analysis; but if the said articles shall not be so exported, it shall be the duty of the collector, at the expiration of said period, to cause the same to be destroyed, holding the owner or consignee responsible for the payment of all charges incurred thereon.[1]

§ 552. *What are to be considered as drugs.* — To avoid the recurrence of a difference of opinion between the officers of the customs as to what particular articles of commerce should be considered drugs and medicines, and as such subject to special examination, it is thought proper to state that all articles of merchandise used wholly or in part as medicine, and found described as such in the standard works specially referred to in the act, must be considered drugs and medicines; and that all invoices, therefore, of such articles, in whole or in part, must be submitted to the examination of the special examiner of drugs and medicines, before they can be permitted to pass the custom house. *Gen. Reg. Art.* 250.

§ 553. *Patent medicines required to be examined.* — "Patent or secret medicines" are by law subject to the same examination, and disposition after examination, as other medicinal preparations, and can not be permitted to pass the custom house for consumption, but must be rejected and condemned, unless the special examiner be satisfied, after due investigation, that they are fit and safe to be used for medicinal purposes. *Ibid. Art.* 256.

§ 554. *Collectors may appoint examiners in certain cases.* — When drugs, medicines, and chemicals are imported into ports other than those at which special examiners are authorized,

[1] Articles rejected at one port in the United States must be exported, if exported at all, from that port, and can not be sent in bond to any other port of the United States for exportation thence to a foreign port. *Gen. Reg. Art.* 263.

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the collector will appoint, in pursuance of the 16th section of the act of March 1, 1823, some suitable person, possessing the requisite qualifications, to make the required examination and report. *Ibid. Art.* 259.

INSPECTION OF STEAM VESSELS.

§ 555. *Regulations as to inspection.* — By an act passed August 30, 1852, provision was made for the appointment, in each of the principal collection districts of the United States,[1] of two persons as inspectors of steamboats — one of whom, it is required, from his practical knowledge of ship-building and the uses of steam in navigation, shall be competent to make a reliable estimate of the strength, seaworthiness, and other qualities of the hulls of steamers and their equipment, to be called the *Inspector of Hulls;* and the other of whom, from his knowledge and experience of the duties of an engineer employed in navigating vessels by steam, and also in the construction and use of boilers, and the machinery therewith connected, shall be able to form a reliable opinion of the quality of the material, the strength, form, workmanship, and suitableness of such boilers and machinery, to be called the *Inspector of Boilers.* Upon these persons, appointed by the collector of the customs, the supervising inspector of the district, and the judge of the United States District Court, with the approval of the Secretary of the Treasury, is devolved the duty of inspecting all vessels propelled in whole or part by steam, designed for the carriage of passengers, and of granting certificates thereto. They are also authorized to license and classify engineers and pilots, and to revoke the licenses granted whenever it shall satisfactorily appear that any engineer or pilot is incompetent to perform his proper duties. By the same act, provision was made for the appointment by the President, with the advice and consent of the Senate, of nine supervising inspectors,[2] upon whom is devolved the duty of superintending the operations of the local boards, of seeing that the laws respecting the navigation of steam vessels are faithfully executed, &c.

§ 556. *No steam vessel to be registered, enrolled, or licensed,*

[1] For a list of these inspectors, see pages 23, 24.
[2] See page 23.

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until inspected. — By the same act it is provided that no license, enrollment, or register shall be granted, or other papers issued, by any collector of the customs, to any vessel propelled in whole or in part by steam, and carrying passengers, until he shall have satisfactory evidence that all the provisions of law have been complied with. And if any such vessel shall be navigated with passengers on board, without having so complied, the owners thereof shall forfeit to the United States the sum of five hundred dollars for each offense, for which sum the vessel may be seized and proceeded against summarily in any District Court having jurisdiction in the premises.

§ 557. *Exemptions.* — The act of 1852 exempts from the operation of its provisions the public vessels of the United States, and the vessels of other countries; also, ferry boats, tug boats, towing boats, and boats employed on canals, not exceeding one hundred and fifty tuns in burden.

TABLE OF CUSTOM-HOUSE FEES.

§ 558. *Collector required to keep in some conspicuous place in his office a table of the fees demandable by law.* — Every collector, naval officer, and surveyor shall cause to be affixed, and constantly kept, in some public and conspicuous place of his office, a fair table of the rates of fees and duties demandable by law, and shall give a receipt for the fees he shall receive, specifying the particulars, whenever required so to do; and in case of failure therein, shall forfeit and pay one hundred dollars, to be recovered, with costs, in any proper court having cognizance thereof, to the use of the informer; and if any officer of the customs shall demand, or receive, any greater, or other, fee, compensation, or reward, for executing any duty or service required of him by law, he shall forfeit and pay two hundred dollars for each offense, recoverable, in manner aforesaid, for the use of the party aggrieved. *Act March 2, 1799, § 73.*

§ 559. The following list exhibits the fees required by law to be paid at the several custom houses, and no other fees shall be received than those here specially enumerated. *Gen. Reg. Art. 593.*

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For admeasuring every vessel, in order to the enrollment or licensing and recording the same, if of 5 tuns and less than 20,	$0,50
Of 20 and not over 70,	0.75
Over 70 and not over 100,	1.00
Over 100 tuns,	1.50
Certificate of enrollment,	50
Indorsement on certificate of enrollment,	20
License and granting the same, including bond, if not over 20 tuns,	25
Above 20 and not over 100,	50
Over 100 tuns,	1.00
Indorsement on a license,	20
Certifying manifest, and granting permit for licensed vessels to go from district to district, under 50 tuns,	25
Over 50 tuns,	50
Receiving certified manifest, and granting permit on arrival of such vessel, if under 50 tuns,	25
Over 50 tuns,	50
Certifying manifest, and granting permission to registered vessels to go from district to district,	1.50
Receiving certified manifest, and granting permit on arrival of such registered vessel,	1.50
Granting permit to a vessel, not belonging to a citizen of the United States, to go from district to district, and receiving manifest,	2.00
Receiving manifest and granting permit to unload for last-mentioned vessel, on arrival at one district from another,	2.00
Granting permit for vessel carrying on fishery to trade at a foreign port,	25
Report and entry of foreign goods imported in such vessel,	25
Entry of vessel of 100 tuns and more,	2.50
Clearance of vessel of 100 tuns and more,	2.50
Entry of vessel under 100 tuns,	1.50
Clearance of ditto,	1.50
Post entry,	2.00
Permit to land or deliver goods,	20
Bond taken officially,	40
Permit to load goods for exportation entitled to drawback,	30
Debenture or other official certificate,	20
Bill of health,	20
Official documents, except register, required by any merchant, owner, or master of any vessel not before enumerated,	20
Admeasurement, and certifying vessels of 100 tuns and under,	1 cent per tun.
Over 100 and not over 200,	1.50
Over 200,	2.00
Other services to be performed by the surveyor, in vessels	

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of 100 tuns and more, having on board merchandise subject to duty,	$3.00
For like services in vessels under 100 tuns, having similar merchandise,	1.50
All vessels not having merchandise subject to duty,	66⅔
Protection,	25
Crew list,	25
Certificate of registry and bond,	2.25
Indorsement on register,	1.00
General permit to ship, to land passengers' baggage,	20

Weighing: 1¼ cents per 112 pounds.
Gauging: Casks, 12 cents each; cases and baskets, 4½ cents each. Ale, porter, &c., 1½ cent per dozen bottles.
Measuring: Coal, 90 cents per 100 bushels; chalk, brimstone, &c., 90 cents per 100 bushels; salt, 75 cents per 100 bushels; potatoes, seeds, grain, and all other measurable articles, 45 cents per 100 bushels. Marble, mahogany, cedar wood, &c., the actual expense incurred.

When invoice does not contain the weight, measure, or gauge of merchandise required to be weighed, measured, or gauged, and when goods are withdrawn from warehouse in less quantity than the entire importation.

For licenses to steamers, as a compensation for the inspections and examinations made for the year, under the steamboat law approved August 30, 1852, in addition to the fees above mentioned for issuing enrollments and licenses to vessels: —

For each vessel of 1000 tuns and over,	$35.00
For each of 500 tuns and over, but less than 1000,	30.00
For each under 500 tuns and over 125 tuns,	25.00
For each under 125 tuns,	20.00
For the first certificate granted by any inspector or inspectors to each engineer and pilot,	5.00
For each subsequent certificate,	1.00
For recording all bills of sale, mortgages, hypothecations, or conveyance of vessels, under act of July 29, 1850,	50
For recording all certificates for discharging and cancelling any such conveyances,	50
For furnishing a certificate setting forth the names of the owners of any registered or enrolled vessel, the parts or proportions owned by each, and also the material facts of any existing bill of sale, mortgage, hypothecation, or other incumbrance, the date, amount of such incumbrance, and from and to whom made,	1.00
For furnishing copies of such records, for each bill of sale, mortgage, or other conveyance,	50

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The term "or other official certificate" will embrace every certificate requiring the collector's official signature in the regular transaction of the business of the custom house, including his certificate to an oath or invoice.

The term "permit to land goods" is intended to include all permits to land, whether for immediate delivery or otherwise, all permits to warehouse or public store, or delivery therefrom, all permits to transfer goods from one store to another when required by owner or importer, and all permits or orders to appraise without invoice.

The term "permit for exportation" is intended to apply to all permits for export or transport from vessel or warehouse. *Gen. Reg. Art.* 593.

FEES DEMANDABLE BY CONSULS OF THE UNITED STATES.

§ 560. Under the act of August 16, 1856, regulating the diplomatic and consular systems of the United States, the President has established a tariff of fees to be charged for consular services, as hereto annexed. This schedule is required by law to be annexed to the clearance of every vessel of the United States, duly registered as such, and bound on a foreign voyage.

Receiving and Delivering Ship's Papers.

1. For receiving and delivering ship's register and papers, including consular certificates, as prescribed in forms Nos. 38 and 39, half a cent on every tun registered measurement of the vessel for which the service is performed.

Discharging or Shipping Seamen or Mariners.

2. For every seaman, from one to ten, who may be discharged or shipped, including the certificates therefor attached to crew list and shipping articles, to be paid by the master of the vessel, fifty cents; but no additional charge shall be made for any number of seamen exceeding ten, who may be discharged from or shipped between the date of the arrival and departure of the vessel.

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Protests, Passports, &c.

3. For noting marine protest,	$1.00
4. For extending marine protest,	2.00
And if it exceed two hundred words, for every additional one hundred words,	1.00
5. For issuing warrant of survey on vessels, hatches, cargo, provisions, and stores, or either,	1.00
6. For a passport, including seal,	1.00
7. For visaing a passport,	1.00
8. For preparing agreement of master to give increased wages to seamen, attested under seal,	1.00
9. For preparing any other official document or instrument of writing, not herein named or enumerated, if under one hundred words,	1.00
If exceeding one hundred words, for every additional hundred words,	.50

For the following Certificates, viz.

10. Of the deposit of a ship's register and papers, when required by custom-house authorities,	.25
11. In cases of vessels deviating from the voyage,	.50
12. When ship's register is retained *entire* in the consulate,	.25
13. For master to take home destitute American seamen,	no fee.
14. Of conduct of crew on board, in cases of refusal of duty and in cases of imprisonment, &c.,	.25
15. Given to master at his own request,	.50
16. To a seaman, of his discharge,	no fee.
17. Of appointment of new master, including oath of master.	1.00
18. Of the ownership of a vessel,	.50
19. Of decision and award, in cases of protests against masters, passengers, or crew,	2.00
20. Of roll or list of crew, when required by the captain or authorities of the port,	.50
21. To bill of health,	.50
22. To shipping articles,	.50
23. Of canceling ship's register,	.50
24. To debenture certificate, including oaths of master and mate,	1.25
25. To invoice, including oath,	2.00
26. To currency,	.50
27. Of sea letter,	2.00
28. Of indorsement of bottomry on ship's register,	.50
29. Of ditto on payment of bottomry on ship's register,	.50
30. Of ditto of new ownership on ship's register,	.50

Acknowledgments.

31. Of the master to bottomry bond,	1.00
32. Of the merchant to assignment of bottomry bond,	1.00

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33. Of the vendor to a bill of sale of vessel,	$1,00
34. Of the master to a mortgage or mortgage bill of sale of vessel,	1.00
35. Of the master to an order for payment of seamen's wages or voyages, at home, including making up order, if required,	.50
36. Of one or more persons to a deed or instrument of writing,	2.00
37. Of one or more persons to a power of attorney,	2.00

Declarations and Oaths.

38. Of declaration and oath of master to one or more desertions, including oaths, attached to crew list and shipping articles, each,	.50
39. To one or more deaths or losses of seamen overboard at sea, including oaths, attached to crew list and shipping articles, each,	.50
40. To not being able to procure two thirds of a crew of protected American seamen,	.50
41. To ship's inventories or stores	.50
42. To the correctness of log book,	.50
43. To ship's bills and vouchers for disbursements and repairs,	.50

Authenticating Copies of Papers.

44. Of marine note of protest,	1.00
45. Of extended protest,	2.00
46. Of call, warrant, and report of survey on vessel, hatches, cargo, provisions, and stores, or either,	1.00
47. Of inventories and letters, or either, of masters,	1.00
48. Of account of sales of vessel, cargo, provisions, and stores, or either,	1.00
49. Of advertisement for funds on bottomry,	1.00
50. Of advertisement of sale of vessel or cargo, provisions or stores,	1.00

Authenticating Signatures.

51. To reports of survey on vessel or cargo, provisions or stores,	1.00
52. To estimate of repairs of vessel,	1.00
53. To (auctioneer's) account of sales of vessel or cargo, provisions or stores,	1.00
54. To average bonds,	2.00
55. Of governors, judges, notaries public, custom-house and other officers,	2.00
56. Of merchants and individuals,	2.00
57. For any other consular certificates or services of like character not herein named or enumerated,	.50

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Consuls' Orders and Letters.

58. To send seamen to hospital,..... no fee.
59. To send seamen to prison,..... $0.50
60. To release seamen from prison,..... .50
61. To authorities or captain of the port, in cases of sinking vessels,..... .50
62. Requesting the arrest of seamen,..... .50
63. For any other letter or order of like character,..... .50

Filing Documents in Consulate.

64. Calls of survey on vessel, hatches, cargoes, provisions and stores, or either,..... .25
65. Warrants of survey on vessels, hatches, cargoes, provisions and stores, or either, ... .25
66. Reports of survey on vessels, hatches, cargoes, provisions and stores, or either,..... .25
67. Estimate of repairs of vessel,..... .25
68. Consul's certificate to advertisement for funds on bottomry, ... .25
69. To advertisement of sale of vessel, cargo, provisions and stores, or either,..... .25
70. Inventories of vessels, cargo, provisions and stores, or either,..... .25
71. Letter of master notifying consul of sale of vessel, cargo, provisions and stores, or either,..... .25
72. Of master notifying auctioneer of sale of vessel, cargo, provisions and stores, or either, ... .25
73. Accounts of sale of vessel, cargo, provision and stores, or either,..... .25
74. For filing any other document prepared in or out of the consulate,..... .25
75. Calls of survey on vessel, hatches, cargo, provisions and stores, or either; warrants and reports of ditto, ditto; estimates of repairs; certificates of consuls to advertisements for funds on bottomry, and of sale of vessel; inventories of vessel, cargo, provisions and stores; letter of master to consul notifying sale of vessel, cargo, provisions and stores, or either; letter of master to auctioneer, and account of sales of vessel, cargo, provisions and stores, or either, for every one hundred words,..... .20

(As the original documents are required to be filed in the consulate, it will not be necessary to record them. Should it ever become necessary, however, to deliver up the originals, they must be recorded before delivery, the party receiving the same paying the record fee as above mentioned.)

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76. Order and consul's certificate to pay seamen's wages or voyages, at home,..... $0.25
77. Certificate given to master at his own request, when required,..... .25
78. Appointment of new master,..... .25
79. Application of a citizen of the United States for a sea letter,..... .25
80. Sea letter, for every one hundred words,..... .20
81. Bill of sale, when required, for every one hundred words,..... .20
82. Consul's letter to captain of port, or authorities, in cases of sinking vessels,..... .25
83. Consul's certificates to masters taking home destitute American seamen,..... no fee.
84 Protests of masters and others, other than marine protests, for every one hundred words,..... .20
85. Average bonds, when required, for every one hundred words,..... .20
86. Powers of attorney, when required, for every one hundred words,..... .20
87. Any other document or instrument of writing not herein named or enumerated, prepared in or out of the consulate, and required to be recorded, for every one hundred words,..... .20

Estates of deceased American Citizens.

88. For taking into possession the personal estate of any citizen who shall die within the limits of a consulate, inventorying, selling, and finally settling and preparing, or transmitting, according to law, the balance due thereon, five per cent. on the gross amount of such estate. If part of such estate shall be delivered over before final settlement, two and one half per cent to be charged on the part so delivered over as is not in money, and five per cent. on the gross amount of the residue. If among the effects of the deceased are found certificates of foreign stocks, loans, or other property, two and one half per cent. on the amount thereof. No charge will be made for placing the official seal upon the personal property or effects of such deceased citizen, or for breaking or removing the seals, when required by the person or persons referred to in section 29 of the act of August 18, 1856.

Miscellaneous Services.

89. For consul's seal and signature to clearance from custom-house authorities,..... .50
90. For administering oaths, not herein before provided for, each,..... .25

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91. For consul's attendance at a shipwreck, or for the purpose of assisting a ship in distress, or of saving wrecked goods or property, over and above traveling expenses, a per diem of four dollars, whenever the consul's interposition is required by the parties interested,..... $4.00
92. For attending an appraisement, where the goods or effects are under one thousand dollars in value,..... 3.00
93. For attending valuation of goods of one thousand dollars and upwards in value, for every day's attendance during which the valuation continues,..... 5.00
94. For attending sale of goods, if the purchase money be under one thousand dollars,..... 3.00
95. For attending sale of goods, if the purchase money is one thousand dollars and upwards, for every day during which the sale continues,..... 5.00
96. For attending sale of vessel, when required,..... 2.00

Fees for Unofficial Services. — Perquisites of the Consular Officers.

As the unofficial acts of a consular officer may be performed by a notary public, and as the compensation charged therefor is regarded as a perquisite of his office, the rate of such compensation may be determined either by agreement or the custom of the place. *Treas. Reg. Feb.* 1, 1857.

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TABLE OF FOREIGN WEIGHTS AND MEASURES

REDUCED TO THE STANDARD OF THE UNITED STATES.

Alexandria, (Egypt.)

Cantaro of 100 Rottoli farforo of 15 ounces avoirdupois	$93\frac{2}{3}$	lbs.
100 Rottoli zaydino of $21\frac{1}{2}$ oz.	$133\frac{1}{2}$	"
100 " zaura of 33 oz.	207	"
100 " mina of $26\frac{2}{3}$ oz.	167	"
1 Oke 400 drams of 16 carats ea.	$42\frac{2}{3}$	oz.
1 Quillot	$4\frac{35}{100}$	bush.
1 Rebele	$4\frac{47}{100}$	"
1 Pic or Ell	$26\frac{2}{3}$	in.

Alicant, (Spain.)

1 Arroba	27 lbs. 6 oz.
1 Quintal	$109\frac{1}{2}$ lbs.
$2\frac{1}{2}$ Quintals	1 carga.
1 Cantaro	$3\frac{1}{15}$ wine galls.
1 Vara or Yard, about	30 inches.
1 Caffise	7 bushels.

Amsterdam.

100 lbs. 1 centner	$108\frac{33}{100}$ lbs.
Last of grain	$85\frac{25}{100}$ bush.
Ahm of wine	41 gals.
Foot, Amsterdam	$0\frac{94}{100}$ foot.
" Rhinland	$1\frac{36}{100}$ "
Ell, Amsterdam	$2\frac{26}{100}$ "
" of the Hague	$2\frac{28}{100}$ "
" of the Brabant	$2\frac{30}{100}$ "
Medden, or measure of coal	$2\frac{3}{4}$ bush.

The French system of weights and measures is sometimes used in Amsterdam.

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Ancona, (Italy.)

100 lbs. Roman equal to $102\frac{75}{100}$ Ancona.

100 lbs. Ancona	$73\frac{75}{100}$ lbs.
Rubbio of corn	7.72 bush.
Soma of wine	22.69 galls.
Ell or Bracchio	25.33 in.

Arragon, (Spain.)

Libras of 100 lbs.	77.01 lbs.
Quintal, 4 arrobas of 36 lbs.	112 "
Nietro of wine (16 cantaros) about	43.8 galls.
Cantaro of brandy	3.69 "

Barbary States. (Tripoli, Tunis, Morocco.)

100 Rottoli, (cantaro)	112 lbs.
Cantaro of Tunis	111.05 "
Kintal of Morocco	119.00 "

Bassora, (Persian Gulf.)

Maund attary, 25 vakias tary	28.05 lbs.
One Vakia	19 oz.
One Guz or Cubit, about	37 inches.

Batavia, (East Indies.)

Large Bahar	$4\frac{1}{2}$ peculs.
Small "	3 "
1 Pecul	100 catties.
1 Catty	16 tales.
1 Pecul	136 lbs.
1 Coyang of rice	3581 "

Bergen, (Norway.)

Shippond, 20 lisponds	320	lbs. Norway.
Centner, $6\frac{1}{4}$ lisponds	100	" "
Lispond	16	" "
Waag, 3 bismar pounds	36	" "
1 lb.	2 marks, 16 oz., 32 loths.	
100 Norway pounds	110.23	lbs. U. S.
Shippond (Christiana)	352	" "
" (Laurwig)	352	" "

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Berlin, (Prussia.)

100 lbs.	103.24 lbs.
Oxhoft of wine	59.37 galls.

Bombay.

Candy equal to	560 lbs.
Maund "	28 "
Seer "	11⅕ oz.
Candy "	20 maunds.
Maund "	40 seers.
Seer "	30 pice.
Bag of rice	6 maunds.
Candy nearly equal	25 bush.

Brazil.

Weights and Measures of Portugal.

Bremen.

Shipfund	2½	centners.
Centner	116	lbs. Bremen.
Waag of iron	120	" "
Stone of flax	20	" "
Stone of wool	10	" "
Lispund	14	" "
100 lbs. Bremen	109.8	lbs. U. S.
Last	80.70	bushels.
Ohm	37.88	gals.
20 Viertels	1	ohm.

Bolivia.

Weights and Measures of Spain.

Buenos Ayres.

Weights and Measures of Spain.

Cadiz, (Spain.)

Quintal of 4 arrobas	100 lbs. Spain.
1 lb.	2 marcs, 16 oz., or 256 adarms.
100 lbs. equal to	101.43 lbs. U. S.
Vara or Ell	33.38 inches.

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Cagliari, (Sardinia.)

100 lbs.	89.62 lbs.
26 lbs.	1 rubbo.
4 Rubbi	1 cantaro.
1 Starello of corn	5¼ pecks English.

Cairo, (Egypt.)

Cantaro, 100 rottoli	95 lbs.
1 rottoli is 144 drachms.	
Occa, equal to 400 drams	2.639 lbs.
36 Occas equal to 1 cantaro.	
Pic	26.8 in.

The cantaro is different for various goods.

Calcutta.

Maund equal to	40 seers.
Seer "	16 chittacks.
English factory maund	74 lbs. 10 oz.
Seer	1 lb. 13 oz.
Chittack	1 oz. 13 drams.

Bengal Bezar maund is 10 per cent. heavier than the factory maund.

Bezar maund equal to	82 lbs. 2 oz. $2\frac{1}{13}$ drams.
Seer equal to	2 lbs. $13\frac{3}{4}$ drams.
Chittack	2 oz. $\frac{5}{6}$ drams.

Central America.

Weights and Measures of Spain.

China.

Tail	1 1.3 oz.
16 Tails 1 catty	1 1.3 lb.
100 Catties 1 picul	133 1.3 "

Constantinople.

Quintal equal to	100 rottolis.
" "	45 okes.
" "	176 cheques.
" "	127 lbs.
1 Oke "	2 lbs. 13 oz. 4 drams.
1 Killow	0.941 bushel.

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Chili.

Weights and Measures of Spain.

Dantzig, (Prussia.)

100 lbs.	103	lbs.
Ohm of wine	39.6	galls.
Pipe of wine	2	ohms.

Denmark.

100 lbs. 1 centner.	110.28	lbs. U. S.
Barrel or Toende of corn	3.95	bush. "
Viertel of wine	2.04	galls. "
Copenhagen or Rhineland foot	1.03	foot "
Shipfund, 20 lispunds, or	320	lbs. Den.
One lispund	16	lbs. "
One bismerpund	12	lbs. "
One waag, 3 bismerpunds, or	36	lbs. "

Ecuador, Quito, Guayaquil.

Weights and Measures of Spain.

England.

Old ale gallon	1.22	galls.
Imperial gallon	1.20	galls.
Old wine gallon	1.00	galls.
Quarter of grain, or 8 imperial bushels	8.26	bush.
Imperial corn bushel, or 8 imperial gallons	1.03	bush.
Old Winchester do.	1.00	bush.
Imperial yard	36.0	inches.
Troy pound.	$\frac{1}{17}\frac{4}{5}$	ths of a lb. avoirdupois.
Newcastle chaldron	53	cwt.
Tun of wine	252	Im. galls.

Florence and Leghorn.

100 pounds or 1 cantaro	74.86	lbs.
Moggio of grain	16.59	bush.
Barile of wine	12.04	galls.

Frankfort, (Germany.)

Centner	112$\frac{1}{2}$	lbs.
Ohm of wine	38.96	galls.

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France.

Metre	3.28	feet.
Decimetre (1–10th metre)	3.94	inches.
Velt	2.00	galls.
Hectolitre	26.42	"
Decalitre	2.64	"
Litre	2.11	pints.
Kilolitre	35.32	ft. cubic
Hectolitre	2.84	bush.
Decalitre	9.08	quarts.
Millier	2205	lbs.
Quintal	220.54	"
Killogramme	2.21	"
100 pounds	107.93	"
100 feet	106.60	feet.
Tun (of wine)	240	galls.

Genoa.

100 pounds peso grosso	76.87	lbs.
100 pounds or peso sottile	69.89	"
Mina of grain	3.43	bush.
Mezzarola of wine	39.22	galls.

Hamburg.

Last of grain	89.64	bush.
Ahm of wine	38.25	galls.
Hamburg foot	0.94	feet.
Shipfund, equal to 2½ centners, or 280 lbs. Hamburg equal to	299	lb.

1 centner equal to 8 lispunds or 112 lbs. Hamburg.

1 lispund equal to	14 lbs.	do.
1 stone of flax equal to	20 lbs.	do.
1 stone of wool equal to	10 lbs.	do.
1 stone of feathers equal to	10 lbs.	do.
100 lbs. Hamburg equal to	106.8 lbs.	U. S.

Hayti.

Weights and Measures of France and Spain.

Italy.

100 Rottoli of 31⅞ oz. each, equal to	196¼ lbs.
1 Cantaro grosso, equal to	196½ lbs.

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Japan.

10 Candarines	1 mace.
10 Mace	1 tael.
16 Taels	1 catty.
100 Catties	1 pecul.
1 Pecul	about 130 lbs U. S.

Leipsic, (Saxony.)

100 Maas (2 eimers)	1 ahm.
1 Ahm	$40\frac{20}{100}$ Eng. galls.
100 Lbs.	$102\frac{84}{100}$ lbs.
1 Foot	$11\frac{11}{12}$ inches.
2 Feet	1 ell.

Madras.

Candy, equal to	500	lbs.
Candy, equal to	20	maunds.
Maund, equal to	8	bis.
Bis, equal to	5	seers.

Malacca.

Pecul, equal to	135	lbs.
A Pecul, equal to 100 catties, or	1600	tales.

Malta.

100 lbs. 1 cantaro	174.50	lbs.
Salma of grain	8.22	bush.
Cantaro, equal to	100	rottoli.
1 Cantaro equal to (mercantile usage)	175	lbs.
Cafiso of oil	$5\frac{1}{2}$	galls.

Manila.

1 Pecul	$139\frac{45}{100}$ lbs.

Mexico.

Weights and Measures of Spain.

Montevideo.

Weights and Measures of Spain.

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Naples.

Cantaro grosso	196.50 lbs.
Cantaro piccolo	106.00 lbs.
Carro of grain (36 tomoli)	52.24 bush.
Carro of wine	264.00 galls.
Salma of oil	42.75 galls.
Canna	6½ feet.
8 Palmi	1 canna.

Netherlands.

Ell	3.28 feet.
Mudde of zak	2.84 bush.
Vat hectolitre	26.42 galls.
Kan litre	2.11 pints.
Pond killogramme	2.21 lbs.
100 Pounds	108.93 lbs.

New Grenada.

Weights and Measures of Spain.

Paraguay.

Weights and Measures of Spain.

Peru.

Weights and Measures of Spain.

Portugal.

100 Pounds.	101.19 lbs.
22 lbs. (1 arroba)	32.00 lbs.
4 Arrobas of 32 lbs. (1 quintal)	128.00 lbs.
Mojo of grain	23.03 bush.
Last of salt	70.00 bush.
Almude of wine	4.37 galls.
26 almudes	1 pipe of Lisbon.

Prussia.

100 lbs. of 2 Cologne marks, each	103.11 lbs.
Quintal, 110 lbs.	113.42 lbs.
Sheffel of grain	1.56 bush.
Eimer of wine	18.14 galls.
Ell of cloth	2.19 feet.
Foot	1.35 feet.
2 Eimers	1 ohm.

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Riga.

100 Riga pounds,	92.17
39 " "	1 Russian pood.
20 Lispounds	1 shippound.
1 Shippound	400 Riga pounds.

Rome.

Rubbio of grain	8.36 bush.
Baril of wine	15.40 galls.
100 Roman lbs. equal to	74.77 lbs.

Russia.

100 lbs. of 32 loths each	90.26 lbs.
Chertwert of grain	5.95 bush.
Vedro of wine	3.25 galls.
Petersburg foot	1.18 foot.
Moscow foot	1.10 "
Pood	36 lbs.
10 Poods	1 berquet.
Arsheen	28 inches.

Sicily.

Cantaro grosso	192.50 lbs.
Cantaro sottile	175.00 "
100 lbs. (12 ounces to a pound)	70.00 "
Salma grosso of grain	9.77 bush.
Salma generale	7.85 "
Salma of wine	23.06 galls.

Singapore.

1 Pecul	133⅓ lbs.

Smyrna.

100 lbs. (1 quintal) 45 okes	125 lbs.
Oke	2.78 "
Quillot of grain	1.46 bush.
Quillot of wine	13.50 galls.
Chequee of opium	1⅛ lbs.
Teffee of silk	4½ "
Cheque of goat's wool	5⅛ "

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Spain.

Quintal, or 4 arrobas	101.44 lbs.
Arroba	25.36 "
Arroba of wine	4.24 galls.
Fanega of grain	1.60 bush.
Moyo of salt	70 "
Modin of ditto	40 "

St. Gall.

100 heavy pounds, equal to	128 lbs.
100 light pounds, equal to	102 "

Surat.

40 Seers	1 maund.
20 Maunds	1 candy.
1 Candy, about	746¾ lbs.

Sweden.

100 lbs., or 5 lispunds	95.76 lbs.
100 kans of corn	7.42 bush.
Last	75.00 "
100 kans of wine, about	69.00 gallons.
Ell of cloth	1.95 feet.
20 commercial pounds, equal to	1 lispund.
20 lispunds, equal to	1 skeppund.
7½ skeppunds iron weight	1 Eng. tun.

New — 1859.

1 Skeppund, old, equal to	3 20-100 Swedish new centners.
1 Centner, equal to	100 lbs. Swedish.
24 Centners, "	1 tun, U. S.
100 lbs. Swedish "	93 7-10 lbs. do.
308 feet, " "	100 yards, "

Tarragona.

16 Cortanes	1 carga.
1 carga of wine	32.695 wine galls. English.

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Trapani.

18 Tumoli	1 salm of salt.
1 salm of Salt, about . .	14 bushels measure in U. States, but variable.

Trieste.

100 lbs.	123.60 lbs.
Stajo of grain	2.34 bush.
Orna or eimer of wine	14.94 galls.
Ell for woolens	2.22 feet.
Ell for silk	2.10 "

Valencia, (Spain.)

100 lbs. light	78.49 lbs.
100 lbs. heavy	107.74 "
Cahiz of corn	5.825 bushels.
Cantara, or arroba of wine	3.112 gallons.
Carga of wine	15 arrobas.
Do. of oil	12 "
Vara, or ell	36.626 inches.

Venezuela.

Weights and Measures of Spain.

Venice.

100 lbs. peso grosso	105.18 lbs.
100 lbs. peso sottile	66.04 "
Moggio of grain	9.08 bush.
Anifora of wine	137.00 galls.
Miro	4.02 "
Foot of Venice.	13.68 inches.

Vienna.

100 lbs. Vienna	123.5 lbs.
1 Eimer	14.94 gallons.
40 Maas, ...	1 eimer.
Eimer of Hungary	19.37 gallons.

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TABLE OF FOREIGN MONEYS.[1]

DENOMINATION.	PARTS.	VALUE.
Dollar of Bolivia,[2]	8 reals, 16 cuartos,	$1.00
" " Buenos Ayres,	8 " 16 "	.04*
" " Chili,[2]	100 cents,	1.00
" " Central America,	8 reals, 16 cuartos,	1.00
" " Denmark,	48 styver, 4 skilling,	1.05
" " Hayti,	100 cents,	.06*
" " Mexico,	8 reals, 16 cuartos,	1.00
" " Montevideo,	8 " 16 "	.83*
" " Norway,	5 ort, 24 skilling,	1.06
" " Peru,[2]	8 reals, 16 cuartos,	1.00
" " Porto Rico,[3]	100 cents,	.92*
" " Rome,	10 paoli,	1.05*
" " Sicily,	12 tari,	.96*
" " Spain,	8 reals, 16 cuartos,	1.00
" " Sweden,	48 skilling, 12 runstycks,	1.06
" " Venezuela,[4]	100 cents,	.75*
Ducat of Naples,	100 grani,	.80
Florin, silver, of Austria,	60 kreutzers, 4 pfennings,	.48½
" " " City of Augsburg,	60 " 4 "	.48½
" " " Bavaria,	60 " 4 "	.48½
" " " Batavia,	100 centimes,	.37*
" " " Bohemia,	60 kreutzers, 4 pfennings,	.48½
" " " Frankfort,	60 " 4 "	.40
" " " Germany, So. States,	60 " 4 "	.40
" " " Netherlands,	100 centimes,	.40
" " " Nuremburg,	60 kreutzers, 4 pfennings,	.40
" " " St. Gall,	60 " 4 "	.40 36-100*
" " " Trieste,	60 " 4 "	.48½
" " " Prussia,	30 groschen, 18 pfennings,	.23*
" " " Basle,	60 kreutzers, 5 fenins,	.41*
Franc of France and Belgium,	100 centimes,	.18 6-10
" Federal of Switzerland,	10 "	.18 6-10*
Francescone of Tuscany,	10 paoli,	1.06
Guilder of Curacoa, Demerara, Essequibo and Surinam,	100 centimes,	.37*
Lira of Lombardo-Venetian Kingdom,	100 centesimi,	.16
" " Sardinia,	100 "	.18 6-10
" " Tuscany,	20 soldi, 12 denari,	.16

(1) The value of the moneys marked thus * in the table is not established by any law of the United States, and invoices made out in these moneys, which are frequently fluctuating, are required to be accompanied by consular certificates, setting forth the value of the currency as compared with United States or Spanish dollars. The values given in the table are the values usually quoted.

(2) The department having received satisfactory information of the depreciation of the currencies of Chili, Bolivia, Peru, and Porto Rico, collectors are authorized to estimate the value of said currencies according to the consular certificates. *Gen. Reg. Art.* 223.

(3) The value of the silver dollar of the United States, of the coinage of 1853 and after, has been determined by the authorities of the Island of Porto Rico to be at the rate of 108 cents Macuquina, or eight per cent. premium over the Macuquina currency of that island. *Gen Reg. Art.* 224.

(4) By a law of Venezuela of May 30, 1848, the value of the dollar of the United States was fixed at 134½ cents Venezuelan, making the value of the dollar of Venezuela about 75 cents.

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DENOMINATION.	PARTS.	VALUE.
Livre of Catalonia,	20 sueldos, 12 dineros,	.53¼*
" " Genoa,	20 soldi, 12 denari,	.18 6-10
" " Leghorn,	20 " 12 "	.16
" " Neufchatel,	20 sols, 12 deniers,	.26½*
" " Switzerland,	100 centimes,	.27*
" Tournois of France	100 "	.18½
Marc Banco of Hamburg,	16 skillings, 12 pfenning,	.35
" Current of "	16 " 12 "	.28*
Mill Rea of Azores,	1000 reis,	.83½
" " " Brazil,	1000 "	.52*
" " " Madeira,	1000 "	1.00
" " " Portugal,	1000 "	1.12
Ounce of Sicily,	30 tari, 20 grani,	2.40
Pagoda of India,		1.94
" star, of Madras,	42 fanams, 80 cash,	1.84
Paulo of Rome,		.10
Pezzo of Leghorn,		.90 76-100*
Piastre of Turkey,	100 aspers,	.04*
Pound of Great Britain,	20 shillings, 12 pence,	4.84
" " { Nova Scotia, N. Brunswick, Newfoundland, & Canadas,1 . }	20 " 12 "	4.00
" " Jamaica,	20 " 12 "	4.84
" " Prince Edward Island,	20 " 12 "	3.20*
Real, plate, of Spain,	34 maravedis,	.10
" vellon, of "	34 "	.05
Rigs Bank Dollar of Denmark,	96 skillings, 12 penge,	.52½*
Rix Dollar of Batavia,	48 stivers,	.75*
" " " Berlin,	30 groschen, 12 pfennings,	.69
" " " Bremen,	72 grotes, 5 swares,	.78¾
" " " Saxony,	30 groschen, 12 pfennings,	.69
" " Banco of Sweden,	48 skillings, 12 runstycks,	.39¾
" " Rixmynt of "	100 oere,	.26½
" " Banco of Norway,	6 marks, 16 skilling,	.39¾
" Thaler of Bremen,	72 grotes, 5 swares,	.78¾
" " " Hanover and Brunswick,	24 groschen, 12 pfennings,	.69
" " " Leipsic,	30 " 12 "	.69
" " " Prussia & No. States Ger'y,	30 " 12 "	.69
Rouble, silver, of Russia,	100 kopecks,	.75
" paper, " "	100 "	3½ to 1 silver.*
Rupee of British India,	16 annas, 12 pice,	.44½
" " Java,		.44*
Scudi of Malta,	12 tari, 20 grani,	.40*
" " Sicily,	12 tari,	1.00
Tael of China,	10 mace, 100 candareens,	1.48

(1) In the United Canadas the dollar is rated at 5s. 1d. currency, making the value of the pound about $3.94. In Nova Scotia the dollar is rated at 5s. 2½d. currency, giving $3.84 to the pound, at which rate it is taken at the custom houses in the computation of duties, (*Gen. Reg. Art.* 218,) provided the invoice be accompanied by the requisite consulate certificate. In the British West Indies, the general money of account is now in pounds, shillings, and pence, sterling. The pound of Jamaica is accordingly taken at $4.84.

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ADDITIONAL DECISIONS UNDER THE TARIFF.

§ 561. *Pearls strung on thread.* — Duty having been levied on an importation of pearls strung on thread, as embraced within the classification of "beads of amber, composition, wax, and all other beads," in schedule C, the department, on appeal, decided that pearls so strung, *if imported to be set*, were entitled to entry under the provision for "cameos and mosaics, diamonds, gems, pearls, rubies, and other precious stones not set," in schedule H. *Treas. Decision, Dec.* 11, 1858.

§ 562. *Grain bags.* — Bags of American manufacture exported from the United States filled with grain and afterwards imported empty, or exported empty and afterwards imported filled with grain, will, as heretofore, be admitted to entry free of duty, upon the production of the proof of such origin required by the law and the regulations of the department. *Ibid.*

§ 563. *Mill-stones.* — On an importation of "stones of a size and form suitable for mill-stones," having a hole in the centre of each, and wrought sufficiently on one side to prepare them for the process of grooving, duty was levied at 15 per cent, as unenumerated; but the department held that they were entitled to free entry, under the provision in schedule I, for "burr stones," wrought or unwrought, but unmanufactured. *Ibid.*

§ 564. *Tea via Singapore.* — Tea being the production of China, and laden in the ports of that country on board of vessels of the United States, or foreign vessels placed by treaty on the footing of national vessels, and destined, in good faith, for a specific port and person or persons in the United States, will not lose the right of free entry, although it may have been transshipped at Singapore without change of ownership or destination, to vessels of the United States, or vessels placed by treaty on the footing of national vessels, and so imported into the United States.

Satisfactory proof must be exhibited to the collector of the original destination and shipment of the tea for the United States.

Tea laden from on board of junks in the waters within the

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territorial limits of China, is considered as "laden in the ports of that country," within the meaning of the foregoing regulation.

Tea, the product of China, purchased and laden from on board of Chinese junks, in the roadstead, harbor, or waters of Singapore, can not be treated as coming from the country of production, and will be subjected to duty.[1] *Ibid.*

§ 565. *Beet root for paper.* — Duty having been levied on the waste or refuse of beet root, at 15 per cent., as an unenumerated article, the importer claimed that it was entitled to entry as embraced within the provision for "trees, shrubs, bulbs, and roots not otherwise provided for," in schedule I, or as an unenumerated article bearing a similitude in use to "rags of whatever material except wool," both being used in the manufacture of paper. But the department held, that the provision in schedule I must be construed to refer to bulbs, roots, &c., imported for planting and propagation, and that the assimilating clause of the 20th section of the act of 1842 can not be so applied as to authorize the transfer of an unenumerated article to the free list. The decision of the collector imposing duty at the rate of 15 per cent. was therefore affirmed. *Ibid. Dec.* 15, 1858.

§ 566. *Articles composed of two fabrics.* — Certain merchandise described as "Cobourg Robes a quille," (being a manufacture composed of two fabrics, one of worsted and the other of cotton, in the form of a narrow strip of velvet, — the latter being loosely attached to the former by a thread,) — was charged with duty at 24 per cent. The importer claimed entry at 19 per cent., as "manufactures of worsted," &c. But the department held, that the two fabrics, thus loosely attached, ought not, with a view to the assessment of duty, to be regarded as a single article, but that each of the component fabrics should bear its proper duty, according to its classification in the tariff. In this view, the cotton velvet being dyed, and composed wholly of cotton, was decided to be chargeable with a duty of 24 per cent., under the classification in schedule C of the tariff of 1857, of "all manufactures composed wholly of cotton, which are bleached, printed, painted, or dyed," and the worsted with a duty of 19 per cent., under the classification in schedule D of "manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for." *Ibid.*

1 This decision virtually supersedes that given on page 228, § 393.

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ERRATA.

Page 3, line 3, for *imposts* read *imports*.
Page 116, line 6, for *conclusion* read *conclusive*.
Page 175, *Coir matting*, for schedule D, 19, read schedule E, 15.

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